
Determinants of Accounting Students' Career Paths: Evidence from Politeknik Muadzam Shah

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Abstract

This research explores the factors affecting the career path intentions of accounting students in the Malaysian polytechnic setting, particularly at Politeknik Muadzam Shah, based on the Social Cognitive Career Theory (SCCT) framework. The research assesses how intrinsic motivation, extrinsic motivation, third-party influence, and career exposure impact students' career choices. A quantitative research approach was utilized, using a structured survey shared through Google Forms. Data were gathered through a non-probability convenience sampling method that relied on the accessibility and availability of participants within the targeted student group, yielding 363 valid responses. The data were examined with the Statistical Package for the Social Sciences (SPSS), utilizing descriptive statistics, Pearson correlation analysis, and multiple regression methods. The results show that intrinsic motivation, extrinsic motivation, and external influence significantly enhance students' intentions to follow accounting careers, while career exposure displays a positive yet statistically insignificant relationship. Significantly, intrinsic motivation stands out as the key factor, highlighting the significance of students' internal interest in the accounting domain. In summary, the findings indicate that motivational and social elements have a greater impact than career exposure on how students choose their career paths. This research adds to the accounting education literature by examining the somewhat overlooked polytechnic environment in Malaysia and provides actionable insights for educators and policymakers to boost student motivation and improve career development efforts.

Keywords : Accounting career path, Intrinsic Motivation, Extrinsic Motivation, Third Parties Influence, Career Exposure, Social Cognitive Career Theory

I. INTRODUCTION

A. Background of the study

The accounting profession is very important for making sure that organisations are financially open, responsible, and able to make good decisions. The need for skilled accountants has grown significantly around the world as economies continue to grow and financial rules become more complicated. Accountants are responsible for keeping accurate financial records, making sure that the rules are followed, and helping with financial planning and control in organisations.

The Malaysian Institute of Accountants is in charge of making sure that accountants in Malaysia follow the rules and continue to improve

their skills [25]. Even though professional accounting groups and schools have tried to fix the problem, Malaysia still doesn't have enough qualified accountants. The rising need for accountants has made it clear how important it is to get more students interested in accounting careers.

Colleges and universities are very important in getting people ready to work in accounting. Universities and polytechnic schools offer accounting programs to give students the knowledge, technical skills, and professional skills they need to work in the accounting field. However, not all students studying accounting want to work in accounting after they graduate. Some students choose different career paths because of personal, social, and environmental reasons.

Prior research emphasizes that the decision in career path for accounting students are traced by

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various factors, including motivation, perceptions of the career as an accounting profession, social influences, and exposure to career opportunities [2], [3], [5], [6], [9], [10], [14], [19]. Students' perceptions of the accounting profession and their engagement with accounting education can impact their career aspirations [2], [19]. Moreover, interaction with professional accounting organisations, internships, and industry engagement initiatives may inform students' comprehension of the accounting field and affect their career choices.

While many studies have looked at what influences accounting students' career decisions, the majority of these studies concentrate on students attending large public universities or in developed nations [1], [4], [5], [7], [8] [11]. [13], [15], [16]. Accounting students in polytechnic institutions have been the subject of few empirical studies, especially in the Malaysian context. In Malaysia's higher education system, polytechnic institutions are crucial because they generate technically proficient graduates who join the workforce right away.

Thus, the purpose of this study is to investigate the factors that affect the career paths of accounting students at Politeknik Muadzam Shah. This study primarily looks at how career exposure, third-party influence, intrinsic motivation, and extrinsic motivation affect accounting students' decisions about their future career paths.

B. Problem Statement

Demand for accounting professionals increase globally, many countries continue to face shortages of qualified accountants. Shortage of professional accountants has been highlighted by policymakers and professional accounting bodies including Malaysia. Malaysia faces an acute shortage of professional accountants, with only roughly 41,793 members registered with the Malaysian Institute of Accountants (MIA) as of January 2026, falling far short of the 60,000 target needed by 2030 [24]. The growing complexity of financial reporting standards and regulatory requirements has further increased the need for competent profession in accounting in private as well public sectors [25].

Higher education institutions are expected to train graduates to fulfill workforce demands required in the accounting profession. Despite majoring in accounting, some graduates do not

intend to build their careers in the accounting profession after graduation. Previous research has reported that some students may choose alternative career paths due to factors such as lack of interest in accounting, limited exposure to professional opportunities, or misconceptions about the nature of accounting work [20], [21].

Understanding the factors that determine accounting students' career path is therefore essential to ensure the sustainability of the accounting workforce. If students are not sufficiently motivated or exposed to career opportunities within the profession, they may choose careers in other fields despite completing accounting programmes.

Even existing research has examined factors accounting students' career choices, many research have focused on university students rather than those enrolled in polytechnic institutions [2], [9], [14], [16], [18]. Polytechnic institutions in Malaysia play an important role in producing technically skilled graduates who are expected to enter the workforce immediately after graduation. However, empirical research examining the determinants of accounting students' career paths within Malaysian polytechnics remains limited.

Without a clear explore the factors that determine polytechnic accounting students' career decisions, higher education institutions and professional accounting agency may face challenges in developing effective and efficient strategies to encourage students to pursue accounting careers as their profession. Therefore, this study seeks to examine the determinants influencing accounting students career paths among Malaysian polytechnic students.

C. Research Gap

Although extensive research has been conducted on accounting students' career intentions, several gaps remain questionable in previous literature. First, most previous research have focused on university students in developed economies, particularly in Western countries. As a result, their findings may not accurately reflect the career path decision of students in technical and vocational education institutions such as polytechnics [1], [4], [5], [7], [8] [11]. [13], [15], [16], [21].

Second, previous studies examining career paths of accounting students in the Malaysian polytechnic area remain limited. Polytechnic students may have different academic experiences, career exposure, and professional aspirations compared to university students. Consequently, findings derived from university settings may not fully reflect the decision for career path of polytechnic students [2], [7], [9], [14], [16], [18].

Therefore, this study help to address gaps by examine the determinants of accounting students career paths among Malaysian polytechnic students. By focusing on polytechnic institutions, the study make an additional contribution to the accounting education literature and offers empirical insights into the career decisions of accounting students within the Malaysian polytechnic context.

D. Research Context

Higher education in Malaysia comprises various categories of institutions, including community colleges, universities, and polytechnics. Among these, polytechnics play an important role in providing technical and vocational education aimed at producing industry-ready graduates. Polytechnic education emphasises practical knowledge, applied skills, and industry exposure to ensure that graduates are well prepared to enter the workforce.

In Malaysia, polytechnic institutions operate under the supervision of the Department of Polytechnic and Community College Education (JPPKK) within the Ministry of Higher Education. These institutions offer a wide range of diploma programmes in fields such as engineering, commerce, and information technology. Accounting programmes in polytechnics aim to equip students with fundamental knowledge in financial accounting, auditing, taxation, and business management.

Diploma programmes in accounting at Malaysian polytechnics are designed to develop students' technical competencies as well as their professional and employability skills. Throughout their studies, students are exposed to multiple accounting-related disciplines, including financial reporting, cost and management accounting, taxation, auditing, company law, and business law. In addition to academic coursework, students are also required to undergo industrial training, which provides practical experience and exposure to real working environments.

Polytechnic accounting students represent an important segment of the future accounting workforce in Malaysia. Many graduates from polytechnic accounting programmes enter the workforce directly upon completion of their studies, while others continue their education at universities or pursue professional accounting qualifications. Therefore, understanding the determinants in decision of career path is important for strengthening the accounting profession in Malaysia.

Despite the important role played by polytechnic institutions in producing accounting graduates, empirical research focusing specifically on accounting students within Malaysian polytechnics remains limited. Most studies examining accounting students' career intentions have focused primarily on university students, who may experience different academic environments, career exposure, and professional aspirations compared to polytechnic students. [1], [2], [3] [4], [5], [7], [8] [11]. [13], [14], [15], [16], [18], [21].

Given the applied and industry oriented nature of polytechnic education, students' career decisions may be influenced by factors such as practical learning experiences, industry exposure, and professional networking opportunities. Therefore, examining the factors that influence accounting students' career paths within the polytechnic context is essential for gaining a more comprehensive understanding of career decision making among accounting students in Malaysia.

This study provides empirical insights into four factors affecting the career choices of accounting students in Malaysian polytechnics. The findings may support educators, policymakers, and professional accounting bodies in developing effective strategies to motivate students to enter the accounting profession.

E. Research Objectives

The objective of this study is to examine the determinants accounting students' career paths among accounting students in Politeknik Muadzam Shah, Pahang.

The specific objectives of this study are:

- i. To examine the relationship between intrinsic motivation and accounting students' career paths.

- ii. To examine the relationship between extrinsic motivation and accounting students' career paths.
- iii. To examine the relationship between influence of third parties and accounting students' career paths.
- iv. To examine the relationship between career exposure and accounting students' career paths.

F. Research Question

This study aims to answer the following research questions:

- i. Does intrinsic motivation influence accounting students' career paths?
- ii. Does extrinsic motivation influence accounting students' career paths?
- iii. Does the influence of third parties affect accounting students' career paths?
- iv. Does career exposure influence accounting students' career paths?

G. Significance of the Study

This study offers numbers of important contributions to practice of accounting education.

First, it contributes to the academic by providing evidence on the determinants influencing accounting students' career paths among Malaysian polytechnic students. Since prior studies have primarily focused on accounting university students, this study expands the literature by examining accounting students in polytechnic institutions especially Politeknik Muadzam Shah.

Second, the findings may assist higher education institutions in understanding the determinants that influence accounting students career decisions in their accounting career path.. This understanding may help educators design more effective teaching strategies, career guidance programmes, and industry engagement initiatives that helps students to make a first choice as careers in the accounting profession.

Third, the results may benefit professional accounting bodies and policymakers by providing insights into how accounting careers can be promoted among students. Initiatives such as professional talks, internships, and collaboration with industry partners may enhance students' awareness of accounting career opportunities.

Finally, the study may emphasize accounting students themselves by increasing their awareness of career exposure and opportunities within the accounting career profession and helping them make more informed career decisions.

II. LITERATURE REVIEW

A. Theoretical Foundation: Social Cognitive Career Theory (SCCT)

Social Cognitive Career Theory (SCCT) underpins this study by explaining career development through the interaction of individual, behavioural, and environmental factors. SCCT serves as a valuable framework for understanding how individuals develop career interests, make occupational decisions, and pursue career-related goals [22]. The theory focuses on three principal elements, namely self-efficacy beliefs, outcome expectations, and personal goals. Together, these elements influence how individuals evaluate career options and make decisions about future pathways [22].

Self-efficacy describes a person's belief in their capability to perform effectively in educational tasks and to achieve success in their studies [26]. Within accounting education, students who stay confident in their accounting knowledge and abilities may be likely to consider accounting as realistic, hence desirable career option. Outcome expectations refer to consequences of pursuing a particular career [26]. Students who associate accounting careers with positive outcomes, such as professional recognition, financial rewards, and job stability, may be more motivated to pursue the field.

SCCT also emphasises the role of contextual influences in career development [22]. Environmental factors such as social support, educational experiences, and opportunities for exposure to the profession can shape students confidence, perceptions, and career intentions. In the context in accounting education, exposure to accounting related courses, career talks, industrial training, and professional networks may affect students' willingness to pursue accounting careers.

Recent studies have applied SCCT to explain students' intentions in accounting and auditing careers, showing that personal motivation

and perceived career benefits are closely linked to occupational choice [2], [19]. These findings support the relevance of SCCT as a foundation for analysing the factors that influence accounting students' career paths.

For this reason, SCCT serves as an appropriate theoretical lens for the present study, as it enables the integration of motivational and environmental determinants in explaining students' accounting career intentions.

B. Career Path

Career path is defined as occupational position in a lifelong journey passes by an individual for his or her entire lifetime, in which planned at early person's career [2], [9], [19]. It offers a broad range of opportunities in areas such as auditing, taxation, financial reporting, consulting, and corporate finance. Because of this diversity, understanding the determinants of students' intentions to choose accounting profession has become an important area in accounting education research.

Prior research has proved that students' perceptions of the accounting profession significantly influence students' career choices. When students view accounting as a career that brings prestige, stable career, intellectual challenge, and opportunities for advancement, they are generally more likely to consider it as a long-term career choice [1], [5], [10], [11]. Positive perceptions of the accounting career can therefore strengthen students' career intentions and shape their future aspirations.

Research has also demonstrated that career decisions are determined by personal and contextual factors. Students' academic experiences, perceptions of professional work, and exposure to industry-related information may all contribute to the way they evaluate accounting as a career choice [11], [12], [13]. Those who develop a favourable impression of the profession during their studies are more likely to choose accounting-related employment or professional qualifications after graduation.

In addition, students' engagement with accounting coursework carries an important role in their career formation. Positive classroom experiences and meaningful exposure to accounting

concepts may help students develop stronger interest in the profession. When learning experiences are relevant, practical, and stimulating, students may begin to see accounting not only as an academic subject but also as a viable and rewarding career path.

Labour market considerations also influence students' career path decisions. The availability of employment opportunities, expected salary levels, and prospects for career progression often shape how students assess the attractiveness of accounting careers [11]. As such, accounting students' career paths can be understood as the result of an interplay between personal interest, professional perception, and external opportunity structures.

Taken together, these findings prove that accounting students' career paths are not shaped by a single factor but by a range of motivational, social, and environmental influences. Examining these determinants is therefore essential for understanding how students form career intentions within the accounting profession.

C. Intrinsic Motivation and Accounting Students' Career Paths

Intrinsic motivation refers to a person's internal desire to engage in an activity because it is personally satisfying, meaningful, or enjoyable [11], [2], [9], [10], [19]. In the context of accounting education, intrinsic motivation reflects students' genuine interest in learning accounting, solving accounting-related problems, and understanding financial information. Students who are intrinsically motivated are generally more engaged in their studies and may be more likely to develop lasting commitment to accounting-related careers [5], [6], [7], [8], [11].

From an educational perspective, intrinsic motivation is closely related to the idea that students are more probable to persist in activities they find personally rewarding. When students enjoy accounting subjects and view them as intellectually stimulating, they tend to participate more actively in learning and are most probable to develop a positive orientation towards the profession [2], [7], [9], [11], [15], [17], [19]. This internal interest may highly determine students' decision to pursue a career in accounting in the future.

Prior studies indicates students with advanced levels of intrinsic motivation tend to demonstrate stronger interest in accounting careers [2], [4], [11]. Personal enjoyment of accounting content, curiosity about financial processes, and satisfaction derived from solving accounting problems can shape students' professional aspirations. These students are often more willing to invest time and effort in accounting studies, which in turn may strengthen their intention to continue in the field after graduation.

Teaching and learning experiences may also affect intrinsic motivation [28]. When lecturers use interactive methods, practical examples, case discussions, and real-world problem-solving activities, students may develop deeper appreciation for accounting. Engaging educational experiences can therefore help strengthen students' internal motivation and create more positive career perceptions.

Overall, intrinsic motivation is expected to be a major determinant of accounting students career paths because it reflects the personal interest and internal commitment that support long term career decisions.

H1: Intrinsic motivation has a significant positive relationship with accounting students' career paths.

D. Extrinsic Motivation and Accounting Students' Career Paths

Extrinsic motivation defined as motivation lead by external rewards or expected outcomes rather than personal enjoyment alone [1], [2], [5], [12], [10], [11]. In the context of accounting education, it is associated with students' perceptions of the practical benefits of pursuing an accounting career, for instance monthly salary, secure employment, employment privilege, and career promotion opportunity.

The accounting profession is often seen as attractive because of its strong employment prospects and stable career structure. Students may be motivated to choose accounting because they believe it offers a secure future, respectable social standing, and financial benefits, and therefore help shaping students' decisions, especially when they compare accounting with other career options, as mentioned by [13].

Previous research has indicated that expected economic and professional rewards significantly influence students' interest in accounting careers [5], [9], [10], [11], [16]. Students who believe that accounting qualifications will provide access to better jobs, stable employment, and long term growth enhanced extrinsic motivation reflects students' evaluation of the career benefits associated with the profession.

Professional prestige also contributes to extrinsic motivation. Accounting is often regarded as a respected profession that carries social value and formal recognition [13]. Students who are attracted to this status may develop stronger intentions to remain in the field, particularly when they see accounting as a profession linked with professionalism, competence, and advancement.

Therefore, extrinsic motivation is expected to positively influence accounting students' career paths as it aligns how students assess the external value of entering the profession.

H2: Extrinsic motivation has a significant positive relationship with accounting students' career paths.

E. Influence of Third Parties and Accounting Students' Career Paths

Third-party influence describes the role played by significant individuals or groups, including parents, lecturers, peers, and career advisors, in shaping students' career decisions [2]. Students' career choices are not formed independently, but are frequently shaped and influenced by the interactions, expectations, and support of people within the student's environment [8], [10].

Family influence is one social determination in affecting accounting career decision. Parents and close family members often provide advice, direction, and emotional support when students are making educational and occupational decisions. In some cases, family expectations may strongly shape how students perceive certain professions, including accounting. Prior research show that there are positive correlation between encouragement and influenced received from third parties and career decision in accounting path [5], [9], [11], [19]. Students who receive encouragement from family members may

be most probably to sight accounting as a worthwhile and appropriate career decision path.

Lecturers and academic mentors also holds a crucial role in influencing students' career intentions. Through classroom interaction, academic guidance, and professional advice, lecturers may shape how students understand the accounting profession and its opportunities. Positive interactions with lecturers can help students build confidence, improve their perception of the subject, and develop stronger professional aspirations.

Peers are another source of influence. Students often discuss future plans with classmates and friends, and these conversations may shape how they think about career options [7]. Social comparison, shared goals, and peer encouragement may all affect the way students evaluate accounting as a profession. When students are surrounded by others who hold favourable views of accounting, they may be more likely to form similar intentions.

Overall, third-party influence reflects the social environment in which career decisions are made. Since students often rely on support and validation from important people around them, this factor is expected to influence their accounting career paths.

H3: Third-party influence has a significant positive relationship with accounting students' career paths.

F. Career Exposure and Accounting Students' Career Paths

Career exposure defined as students opportunities to learn about the accounting profession through practical experiences and career-related activities [2], [9], [10], [12], [19]. These may include internships, industrial training, seminars, workshops, career talks, networking events, and interactions with professional bodies. Such exposure helps students develop a clearer understanding of what accounting work involves and what career opportunities are available in the field.

Professional exposure is often assumed to strengthen students' career intentions because it connects classroom learning with real workplace practices. When students observe how accounting functions in organisations or interact with practitioners, they may gain better insight into the profession and become more confident about their career direction. Practical exposure may also help

students understand the skills and competencies required in the accounting field.

Previous research reveal that career exposure given by professional practitioner, industry experience exposure, lecturer counseling session have influence accounting career path [1], [2], [6], [9], [10], [19]. Career exposure can increase students' awareness of the pathways available after graduation. It can also help reduce uncertainty by showing students how accounting knowledge is applied in real situations. This may be especially valuable for polytechnic students, whose education is strongly oriented towards practice and employability.

However, the influence of career exposure may vary depending on the type, quality, and intensity of the activities provided. Occasional seminars or general talks may raise awareness, but they probably not necessarily be sufficient to make as a long-term career commitment. More structured together with sustained exposure, such as internships or mentoring, may be more influential in affecting students' decisions.

Thus, career exposure is expected to have a positive relationship with accounting students' career paths, as it provides information, practical insight, and professional awareness that may support career decision-making.

H4: Career exposure has a significant positive relationship with accounting students' career paths.

G. Conceptual framework

Guided by the literature and the assumptions of Social Cognitive Career Theory, this study proposes a conceptual framework in which accounting students' career paths are influenced by four independent variables: intrinsic motivation, extrinsic motivation, third-party influence, and career exposure.

Intrinsic motivation represents students' internal interest of accounting related learning. Extrinsic motivation reflects the expected external rewards associated with accounting careers, for instance income, job stability, and prestige. Third-party influence captures the role of parents, lecturers, peers, and other significant individuals in forming students' career decisions. Career exposure refers to students' opportunities to engage with the

profession through practical and career-related experiences.

These four factors are proposed to influence the dependent variable, namely accounting students' career paths. The framework assumes that students' career intentions are formed through the combined effects of personal motivation, social support, and professional exposure.

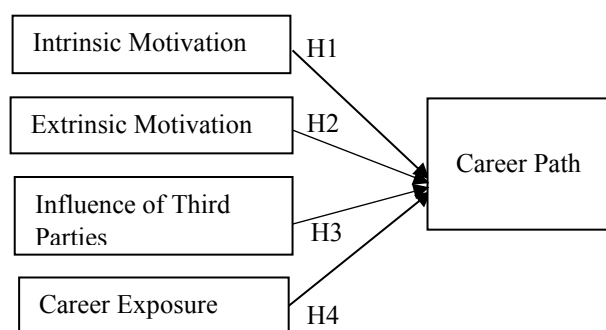


Figure 1: Conceptual Framework

III. RESEARCH METHODOLOGY

A. Research Design

This study use a quantitative research design to examine the determinants accounting students' career paths among students of Politeknik Muadzam Shah. Quantitative methods are appropriate because they enable the researcher to test relationships among variables through statistical analysis. In particular, this study applies a cross-sectional survey design, in which data are collected from respondents at a single point in time using a structured questionnaire.

This approach is widely used in educational and behavioural research to investigate students' perceptions, motivations, and intentions. A quantitative research design is appropriate for testing hypotheses and investigating the relationships between independent and dependent variables [27].

B. Population and Sample

The target population of this study were accounting diploma students of Commerce Department enrolled in Politeknik Muadzam Shah. The samples focuses on diploma-level accounting students, particularly

those who have already been exposed to accounting coursework and related academic experiences. These students are considered suitable respondents because they are at a stage where career intentions are beginning to form more clearly. The questionnaire was distributed to the population of 470 students and collection of 363 respondents were received.

This study used non-probability sampling method, precisely on convenience sampling which is commonly employed in educational research when respondents are selected based on accessibility and willingness to participate [2], [19].

C. Data Collection Method

Data were gathered through a structured questionnaire distributed via an online platform, specifically Google Forms. The survey was administered between July 2025 and February 2026 and shared via private messaging groups among students in the Commerce Department. To reduce the possibility of duplicate entries, the Google Form was configured to restrict each participant to a single response.

The questionnaire comprised several sections. The first section collected respondents' demographic information, including gender, semester of study, and prior exposure to accounting-related activities. The second section focused on the independent variables: intrinsic motivation, extrinsic motivation, third-party influence, and career exposure. The final section measured students' career path intentions. The measurement items were adapted from an earlier study [2]. All measurement items assessed using a five-point Likert scale, ranging from:

- 1 = Strongly Disagree
- 2 = Disagree
- 3 = Neutral
- 4 = Agree
- 5 = Strongly Agree

The variables and questions are shown in Table 1.

Table 1: Research Variables

Variables	Items	Questions
Intrinsic Motivation (IM)	IM1	I enjoy learning accounting-related subjects.
	IM2	I am genuinely interested in

		accounting as a field of study.
	IM3	I would enjoy being an accountant.
	IM4	I am willing to spend a lot of time studying accounting.
	IM5	I can do better in calculation.
	IM6	My career choice in accounting aligns with my personal values and interests.
Extrinsic Motivation (EM)	EM1	I choose accounting course because there will be jobs available for me when I graduated.
	EM2	I choose accounting course because there will always be a great job market demand for people like me.
	EM3	I can get high paying job if I graduate with accounting diploma/degree.
	EM4	I believe being an accountant has a lot of prestige.
	EM5	I believe that the accounting profession is well respected.
Influence by third parties (IBT)	IBT1	My family and friends have high influence on my career path decisions.
	IBT2	I am strongly influenced by the educators on my choice of career path.
	IBT3	I am strongly influenced by the media on my choice of career path.
	IBT4	I am strongly influenced by the public/society on

		my choice of career path.
	IBT5	I am strongly influenced by the career counselor on my choice of career path.
Career exposure (CE)	CE1	I am aware of the existence of professional bodies and qualifications for accounting students.
	CE2	I am given real case studies in polytechnic.
	CE3	Seminars and workshops in accounting are provided at polytechnic.
	CE4	There are plenty of job opportunities for accounting students.
	CE5	There is support from the professional bodies to accounting students.
Career path (CP)	CP1	I plan to further my postgraduate or degree studies in accounting after I graduate in diploma.
	CP2	I have the intention to continue pursuing professional qualifications.
	CP3	I clearly know my choice of professional body.
	CP4	I understand the career options available to me (for example, tax assistant, audit assistant, costing assistant and accounts assistant).
	CP5	I clearly know my choice of career upon my graduation.

D. Data Analysis

The data were analysed using the Statistical Package for the Social Sciences (SPSS). Descriptive statistics were first applied to summarise the demographic characteristics of the respondents and identify general response patterns. Subsequently, Cronbach's alpha reliability analysis was conducted to evaluate the internal consistency of the measurement items. Pearson correlation analysis was then used to examine the relationships among the study variables. Finally, multiple regression analysis was performed to determine the extent to which intrinsic motivation, extrinsic motivation, third-party influence, and career exposure affect accounting students' career paths.

IV. RESULT AND DISCUSSION

A. Socio-Demographic Characteristics

Table 2 presents the demographic profile of the respondents involved in this study. A total of 363 accounting diploma students from Politeknik Muadzam Shah responded in the survey. The demographic characteristics examined include gender, semester level, exposure to accounting-related courses, accounting professionals among friends or family members and the ranking of accounting as a program choice. As result in Table 2, female students were the majority of respondents representing 76% (n = 276) of the total sample, while male students accounted for 24% (n = 87). This indicates that female students dominate the accounting programme within the sampled polytechnic institutions. The gender distribution reflects the broader trend observed in accounting education, where female enrolment has increasingly exceeded male participation in many accounting programmes. This finding suggests that female students may constitute a significant proportion of the future accounting workforce.

With respect to semester level, the majority of respondents were from Semester 3 and Semester 4, representing 60% (n = 219) of the total sample. Students from Semester 5 and Semester 6 accounted for 30% (n = 108), while 10% respondents (n = 36) were from Semester 1 and 2. The high proportion of respondents from middle semesters suggests that

many participants had already been exposed to several accounting courses, which may influence their intentions toward the accounting profession as their career in future. Students in these semesters were typically at a stage where they begin to consider potential career pathways after graduation.

The results also shows that 42% respondent (n = 153) reported having family members or friends who are accounting professionals, whereas 58% (n = 210) indicated that they do not have such connections. This prove that a considerable proportion of students may receive indirect exposure to accounting profession through social networks. Such exposure may influence students' perceptions of the profession and provide informal profession guidance or inspiration.

The results further show that 71% (n = 258) of the respondents chose accounting to be their first choice of study programme, indicating a strong level of initial interest in the accounting field. Meanwhile, 20% respondents (n = 72) selected accounting as their second choice, and 9% respondents (n = 33) selected accounting as their third choice. As results shows high percentage of respondents selected accounting as their first choice, hence indicate most accounting students of Politeknik Muadzam Shah entered the programme with a clear intention to pursue accounting related careers.

Table 2: Demographic characteristic of respondents

<i>Gender</i>	<i>Number</i>	<i>Percentage (%)</i>
Male	87	24
Female	276	76
Total	363	100
<i>Semester</i>	<i>Number</i>	<i>Percentage (%)</i>
Sem 1&2	36	10
Sem 3&4	219	60
Sem 5&6	108	30
Total	363	100
<i>Learned and attend any accounting related course</i>	<i>Number</i>	<i>Percentage (%)</i>
Yes	309	85
No	54	15
Total	363	100
<i>Any Accounting professionals among family members or friends</i>	<i>Number</i>	<i>Percentage (%)</i>
Yes	153	42

No	210	58
Total	363	100
<i>Rank of choice on accounting programme</i>	<i>Number</i>	<i>Percentage (%)</i>
First Choice	258	71
Second choice	72	20
Third choice	33	9
Total	363	100

B. Descriptive Analysis

Results in table 3 presents descriptive statistics for the variables analysed in this study, including intrinsic motivation, extrinsic motivation, influence by third parties, career exposure, and career path. Data were analysed for Descriptive statistics using the mean and standard deviation to examine the general tendencies and variability of respondents' perceptions toward each measurement item. The mean values indicate the average level of agreement among accounting students as respondents. Standard deviation in other hand reflects the degree of variability.

Table 3: Descriptive statistics of variables to measure the variables of research

Variables	Items	Mean	Std. Deviation	N
Intrinsic Motivation (IM)	IM1	4.35	.678	363
	IM2	4.36	.738	363
	IM3	4.26	.767	363
	IM4	4.10	.777	363
	IM5	4.19	.732	363
	IM6	4.12	.865	363
Extrinsic Motivation (EM)	EM1	4.13	.834	363
	EM2	4.16	.740	363
	EM3	4.29	.649	363
	EM4	4.32	.659	363
	EM5	4.48	.658	363
Influence by third parties (IBT)	IBT1	3.98	.854	363
	IBT2	3.94	.847	363
	IBT3	3.64	.900	363
	IBT4	3.72	.846	363
	IBT5	3.66	.859	363
Career exposure (CE)	CE1	4.36	.667	363

	CE2	4.08	.724	363
	CE3	4.17	.721	363
	CE4	4.40	.651	363
	CE5	4.21	.742	363
Career path (CP)	CP1	4.24	.920	363
	CP2	4.24	.835	363
	CP3	4.08	.789	363
	CP4	4.26	.726	363
	CP5	4.26	.726	363

For variable of intrinsic motivation, the scores of the mean range from 4.10 to 4.36, indicating a generally high level agreement among students as respondents. Among the items, IM2 recorded the highest mean value ($M = 4.36$, $SD = 0.738$), followed closely by IM1 ($M = 4.35$, $SD = 0.678$). These results suggest that respondents generally perceive intrinsic factors, such as personal interest and enjoyment in accounting-related tasks, as important elements influencing their engagement with accounting studies. Meanwhile, IM4 recorded the lowest mean value ($M = 4.10$, $SD = 0.777$), although still indicates relatively high level of agreement. Overall, results from the data suggest that respondents possess a strong intrinsic interest in accounting-path career.

With respect to extrinsic motivation, the mean values range from 4.13 to 4.48, indicating that accounting students of Politeknik Muadzam Shah also prefer external rewards as important factors influencing their career considerations. Among the items, EM5 recorded the highest mean score ($M = 4.48$, $SD = 0.658$), suggesting that respondents strongly agree that external benefits associated within accounting profession are attractive. This probably include factors such as salary, job security, or career advance opportunities. In contrast, EM1 resulted in lowest mean value ($M = 4.13$, $SD = 0.834$). Despite this, overall results indicate that extrinsic motivational factors kept a significant role in forming students' preferences for accounting careers.

As for influence by third parties construct, the mean values range between 3.64 and 3.98, which are slightly lower compared to the other constructs examined in this study. The highest mean value was observed for IBT1 ($M = 3.98$, $SD = 0.854$), indicating that students as respondents moderately agree that external individuals for instance parents, lecturers, or peers may influence their career decisions. Meanwhile, IBT3 resulted in lowest mean

value ($M = 3.64$, $SD = 0.900$), suggesting that the influence of certain social factors may be less pronounced. The relatively lower mean scores for this construct indicate that although social influence exists, it may not be as strong as intrinsic or extrinsic motivational factors in shaping students' career intentions.

The results for career exposure prove relatively high mean scores, ranging from 4.08 to 4.40. The highest mean value was observed for CE4 ($M = 4.40$, $SD = 0.651$), followed by CE1 ($M = 4.36$, $SD = 0.667$). These results prove in which respondents generally perceive that they have received adequate exposure to accounting-related information, professional knowledge, or career opportunities during their academic studies. Exposure to professional environments, career talks, and academic experiences may help students to improve a better understanding of the accounting career profession and its potential career pathways.

For the career path construct, the mean values range from 4.08 to 4.26, indicating that accounting students as respondents express literally strong intention to pursue accounting-related careers. CP4 and CP5 recorded the highest mean scores ($M = 4.26$, $SD = 0.726$), suggesting that respondents demonstrate strong agreement regarding their intention to pursue accounting-related career opportunities. Meanwhile, CP3 recorded the lowest mean score ($M = 4.08$, $SD = 0.789$).

C. Reliability Analysis

In order to assess the internal consistency of the measurement items for each construct in this study, Cronbach's alpha of Reliability analysis was performed. Cronbach's alpha in this study value of 0.70 or higher indicates acceptable reliability, while values above 0.80 indicate good reliability.

Table 4: Reliability Analysis

Variables	Item	Cronbach Alpha
Intrinsic Motivation (IM)	IM1	0.923
	IM2	
	IM3	
	IM4	
	IM5	
	IM6	

Entrinsic Motivation (EM)	EM1	0.829
	EM2	
	EM3	
	EM4	
	EM5	
Influence by third parties (IBT)	IBT1	0.855
	IBT2	
	IBT3	
	IBT4	
	IBT5	
Career Exposure (CE)	CE1	0.848
	CE2	
	CE3	
	CE4	
	CE5	
Career Path (CP)	CP1	0.893
	CP2	
	CP3	
	CP4	
	CP5	

Among the constructs, Intrinsic Motivation recorded the highest reliability value ($\alpha = 0.923$), indicating good internal consistency among the items as measurement. Similarly, Career Path ($\alpha = 0.893$) and Influence by Third Parties ($\alpha = 0.855$) also demonstrate strong reliability levels. The results suggest that the measurement items used for construct are reliable and appropriate for further statistical analysis.

D. Correlation Analysis

Pearson correlation analysis was conducted to examine relationships between four independent variables and dependent variable. As shown in Table 5, all variables demonstrate positive correlations with accounting students' career paths.

Table 5: Pearson Correlation Analysis

VARIABLES	IM	EM	IBT	CE	CP
ES					
IM	1.00	0.65	0.54	0.54	0.73
	0	2	1	5	6
EM	0.65	1.00	0.60	0.71	0.71
	2	0	2	5	1

IBT	0.54 1	0.60 2	1.00 0	0.54 3	0.57 8
CE	0.54 5	0.71 5	0.54 3	1.00 0	0.57 6
CP	0.73 6	0.71 1	0.57 8	0.57 6	1.00 0

The results indicate that Intrinsic Motivation has the strongest correlation with Career Path ($r = 0.736$), suggesting that students who possess higher intrinsic preference in accounting are most probably to further accounting profession careers in future. Extrinsic Motivation also resulted in strong positive correlation with Career Path ($r = 0.711$), indicating that external rewards for instance salary and job opportunities significantly influence and determine students' career intentions.

Meanwhile, Influence by Third Parties ($r = 0.578$) and Career Exposure ($r = 0.576$) show moderate positive correlations with Career Path. These findings suggest that social influences and exposure to accounting-related professional activities may contribute to shaping students' career aspirations.

Overall, the correlation results indicate that all four determinants are positively related to accounting students' career paths, thereby supporting the conceptual assumption that both personal and contextual factors are linked to career intention.

E. Hypothesis testing (Regression Analysis)

Multiple regression analysis was conducted to determine the extent to which intrinsic motivation, extrinsic motivation, third-party influence, and career exposure predict accounting students' career paths.

Table 6: Hypotheses result using linear regression

Hypotheses	Std Error	P-Value	Decision
H1	0.045	0.000	Supported
H2	0.064	0.000	Supported
H3	0.040	0.002	Supported
H4	0.056	0.385	Not Supported

The regression results indicate Intrinsic Motivation (H1) significantly influences accounting students' career paths ($p < 0.001$). This finding reveals that students with strong internal preference and enjoyment in accounting subjects are more probably to pursue accounting careers profession in future.

Extrinsic Motivation (H2) additionally also shows a significant relationship with accounting students' career paths ($p < 0.001$). The results indicates external factors for example financial rewards, security of the job and professional recognition hold a crucial role in students' career decisions for accounting in future.

The findings further reveal that Influence by Third Parties (H3) has a statistically significant relationship with career path intention ($p = 0.002$). This suggests that encouragement from parents, lecturers, and peers may contribute to shaping students' career aspirations in the accounting profession.

However, Career Exposure (H4) does not demonstrate a statistically significant relationship with accounting students' career paths ($p = 0.385$) leading to rejection of H4. This result suggests that even exposure to the accounting profession was positively associated on career path using correlation analysis, accounting activities such as seminars, workshops, or internships may not significantly influence students' career decisions as in accounting as their career path.

Overall, the hypothesis testing results show that intrinsic motivation, extrinsic motivation, and third-party influence are key determinants of accounting students' career paths, while career exposure does not independently predict career intention in this study.

F. Discussion

The main objective in the study was to investigate the determinants of accounting students' career paths among accounting students in Politeknik Muadzam Shah.. Grounded in Social Cognitive Career Theory (SCCT), the study investigate how intrinsic motivation, extrinsic motivation, influence by third parties, and career exposure shape students' intentions to pursue accounting-related careers. SCCT posits that accounting students career path

decisions are determined by a combination of personal interests, expected career outcomes, and environmental factors that influence career related perceptions and opportunities [22], [23]. Findings in this study provide empirical evidence that motivational factors hold a more prominent role than environmental exposure in influencing accounting students' career decisions.

Intrinsic Motivation

The findings indicate that intrinsic motivation was the strongest determinant on accounting students' career paths, suggesting that students as respondents' personal interest and enjoyment in accounting subjects significantly shape their professional aspirations. Accounting students of Politeknik Muadzam Shah who perceive accounting as personally meaningful are more likely to pursue accounting related careers after graduation.

The result is supported with previous research demonstrating which intrinsic interest in accounting coursework positively influences students' professional commitment and career intentions [11], [18], [21], [28], [29]. When students experience satisfaction from solving accounting problems or analysing financial information, they tend to develop stronger engagement with the subject and a clearer career orientation toward the accounting profession.

From a theoretical perspective this finding is consistent with SCCT Theory, which argues that intrinsically motivated individuals are more likely to sustain long term commitment to their chosen careers due to internal satisfaction rather than external rewards [2], [19]. Furthermore, accounting education research has consistently highlighted that students' interest in accounting subjects significantly contributes to their decision to pursue accounting careers [10], [12], [13]. Therefore, the strong influence of intrinsic motivation observed in this study reinforces the importance of fostering students' personal interest in accounting through engaging teaching methods and meaningful learning experiences.

Extrinsic Motivation

Extrinsic motivation also has a significant positive effect on accounting students' career paths. This suggests that students are strongly influenced by the

practical benefits associated with the profession, including job security, stable income, career advancement, and social recognition. Many students perceive the accounting profession as offering stable employment opportunities and attractive financial rewards, which can motivate them to pursue careers in accounting. This finding is consistent with earlier studies that identified financial incentives and labour market opportunities as major determinants influencing accounting students' career choices [9], [11].

In addition, previous researcher reported that students often evaluate career options based on expected economic benefits, including salary levels, career stability, and opportunities for professional advancement [5], [10], [16]. However, the result in this study is not consistent with other researcher, in which mentioned extrinsic motivation is not as influential as intrinsic motivation in precise accounting career path. [2], [19]. Although intrinsic motivation was found to have a slightly stronger influence than extrinsic motivation in this study, the significant relationship between extrinsic motivation and career path intention highlights that students' career decisions are often influenced by both internal and external considerations. This finding supports the assumption of SCCT that career decisions are shaped not only by personal interests but also by outcome expectations related to future career benefits [22], [23], [28], [29].

Influence of Third Parties

The significant effect of third-party influence demonstrates that students' career decisions are shaped by the people around them. Parents, lecturers, peers, and advisors may all contribute to students' perceptions of the accounting profession by offering support, information, and encouragement. Previous studies have reported similar findings in this study, indicating that parental support and lecturer mentorship significantly influence students' professional aspirations [2], [8], [9], [10], [11], [19]. In higher education environments, lecturers may also serve as influential role models who introduce students to professional accounting practices and encourage them to pursue professional qualifications [15], [18]. Additionally, peer influence can contribute to shaping students' career perceptions through social interactions and shared experiences during their academic studies. The significance of influence from third suggests

that social support systems have important role in formation of students' career decisions, particularly in educational contexts where professional guidance and mentorship are readily available for choose profession of accounting after graduation and in future.

Career Exposure

Although career exposure recorded high descriptive scores and a positive correlation with career path, it was not found to be a significant predictor in the regression analysis. This suggests that exposure to seminars, workshops, or career-related activities may raise awareness but may not be enough on its own to influence long-term career path decision, which contrasts with several previous studies that reported a positive relationship between career exposure and career intentions. Many researchers suggested that provide student's exposure to the accounting profession through internships, industry seminars, and professional networking opportunities can increase students' awareness of career opportunities and strengthen their interest in accounting careers [1], [2], [6], [9], [10], [19]. The lack of a significant relationship in this study may be explained by several possible factors. First, it is possible that students' exposure to accounting-related activities may not have been sufficiently intensive to influence their long-term career decisions. For example, attending occasional seminars or workshops may not provide students with enough practical experience to significantly shape their professional aspirations. Second, students' career intentions may already be strongly influenced by their intrinsic interest in accounting before they are exposed to professional environments. In such cases, career exposure may reinforce existing interests rather than serve as a primary determinant of career choice. This finding suggests that motivational factors may play a more dominant role in influencing students' career decisions compared to external exposure to professional environments.

Overall Implications

In overall, the study shows support for Social Cognitive Career Theory, which suggests that career development is influenced by the interaction between personal motivations and environmental influences. In this study, intrinsic motivation and

extrinsic motivations represent personal factors influencing students' career intentions, while influence by third party and career exposure represent environmental factors. The results indicate that personal motivations appear to convince a stronger role in formation accounting students' career paths than environmental exposure. These results emphasize the importance of fostering students' intrinsic interest in accounting and strengthening motivational factors that encourage them to pursue professional accounting careers.

V. CONCLUSION

This study investigate the determinants of accounting students' career paths among accounting students of Politeknik Muadzam Shah. The findings reveal that intrinsic motivation, extrinsic motivation, and influence by third parties significantly influence students' intentions to pursue accounting careers. However, career exposure does not demonstrate a significant effect on accounting students' career path.

Among examination of determinants, intrinsic motivation was identified as the most significant determinant, indicating that students personal interest in accounting plays a critical role in shaping their career aspirations. The findings contribute to the previous literature on accounting education by providing evidence on factors accounting students' career paths within the context of Malaysian polytechnic institutions especially Politeknik Muadzam Shah.

Understanding these determinants is important for educators, policymakers, and professional accounting bodies seeking to attract and develop future accounting professionals, hence highlight several important implications for accounting education and professional development.

First, educators specific for lecturers should enhance students' intrinsic interest in accounting by incorporating engaging teaching methods such as case-based learning, problem-solving activities, and real-world accounting applications. These approaches may increase students' engagement and strengthen their interest in pursuing accounting careers.

Second, polytechnic institutions should strengthen collaboration with professional accounting bodies and industry partners to provide

students with meaningful exposure to the accounting profession for example internship programs, professional workshops, and industry mentoring.

Third, academic advisors and lecturers should encourage students to consider pursue professional certifications as instance ACCA, CPA, or CIMA which also enhance their career prospects of professional accounting careers.

This study also subject to several limitations that should be acknowledged. The study focuses only on accounting students from Politeknik Muadzam Shah, which might limit the generalisability of the findings. Studies in future could include students from other polytechnics, universities, and private institutions to provide broader evidence. In addition, the study might subject to response bias as only relies on self reported questionnaire data.

Overall, the study underscores the importance of motivational and social influences in forming accounting students' career path and offers useful guidance for efforts aimed at strengthening the future accounting workforce.

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