

FACTORS AFFECTING THE ACCOUNTING STUDENTS' PREFERENCE TO PRACTICE AS CHARTERED ACCOUNTANT IN JORDAN

Riyad Neman Darwazeh, Al-Ahliyya Amman University

Yousef Abuorabi, Al-Ahliyya Amman University

Fadi Abdelmuniem Abdelfattah, A'Sharqiyah University

ABSTRACT

This study investigates the factors affecting the Jordanian accounting students' preference to practice as Chartered Accountants. Questionnaires were distributed to 150 accounting undergraduates and to 150 accounting graduates in the Jordanian universities. Results show that environmental factor (such as motivation, expected income), people related factor (such as job prospect) and behavioral capability (such as type of academic institution and self-motivation) have significant effects on the accounting graduate's preference to practice as their preference to Chartered Accountants. On the other hand, environmental factors (such as family member work as accountant, expected income), people related factor (such as job prospect) and behavioral capability (such as type of academic institution) have significant effects on the accounting undergraduate's preference to practice as Chartered Accountants. Related to the demographic factors, gender has a significant effect on both groups preference to practice as Chartered Accountants.

Keywords: Chartered Accountant, Accounting Undergraduate Students, Accounting Graduates, Career Preference.

INTRODUCTION

To achieve the nation development, Jordan needs more professionals to serve in various industries. The Jordanian strategic plan for the years 2016 – 2025 focuses on the need to increase the number of professionals in various sectors including accountants. Accounting as a professional field requires qualified people to manage the accounting related tasks in the most appropriate manner. Most of the Jordanian universities offer accounting programs, and the students after graduation have greater chances to find accounting related jobs.

Jaffar et al. (2015); Lo (2006) stated that students may not even work in the career fields they completed in their university programs, and others who graduate and start work in a particular career field may change careers multiple times during their working life. This may be a common scenario occurs in colleges in many countries including Jordan, as well, it may occur in many working fields including accounting.

Given this scenario, it is important to understand factors affecting the accounting students to choose accountant as their career preferences. This study aims to answer the question of what the factors are affecting the accounting undergraduates and graduates' preference to practice as Chartered Accountants. Based on the Jordanian association of certified public accountants (2010) Chartered Accountant refers to someone who has passed the examination conducted by the licensing committee, including the exam in Jordanian legislation related to the profession.

Moreover, the applicant must have obtained at least one of the following certificates: University degree majoring in accounting, Community College Certificate (Diploma) majoring in accounting, a university degree in any of the disciplines related to the profession, if it includes the minimum number of materials related to accounting.

Realizing the vital need to produce professional accountants for the nation, this study is conducted to achieve the following objectives:

- Examine the relationship between environmental factors and accounting undergraduates' / graduates' preference to practice as Chartered Accountants
- Examine the relationship between people related factors and accounting undergraduates' / graduates' preference to practice as Chartered Accountants;
- Examine the relationship between behavioral capability factors and accounting undergraduates' / graduates' preference to practice as Chartered Accountants
- Examine the relationship between demographic factors and accounting undergraduates' / graduates' preference to practice as Chartered Accountants. This section will be followed by the literature review and hypotheses development, then the research method section, followed by the results and discussion, and finally the conclusion

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Studies on Accounting Students' Career

There are limited studies on accounting students and their intended career plan. Salamzadeh et al. (2014) tested eight characteristics using a random sample of undergraduate students of three Iranian universities. The study aimed to elaborate the relationship between these characteristics and the fields of study of the participant students. Results show the extent to which these two are correlated.

Ng et al. (2017) studied the factors influencing accounting students' career paths. Career path refers to the choices of jobs and occupational positions an individual may choose to hold and it can be one of the following: financial accounting, managerial accounting, taxation, auditing, and finance. The study argued that intrinsic motivation, extrinsic motivation, third parties, and career exposure influence choices of career path. The findings of the study reveal that undergraduate accounting students are more influenced by intrinsic motivation and career exposure in selecting their career paths, whereas third parties and extrinsic motivation are less likely to influence undergraduate accounting students' career choices.

Swain & Olsen (2012) observe the types of students that come into introductory accounting classes, or work in the accounting profession, and remain in accounting as a long-term career. The study examines both the accounting education decision, and the decision to pursue and remain with an accounting career. The results showed the effect of extrinsic motivation and career exposure on the students' decision.

On the other hand, Bagley et al. (2012) examine the underlying factors that distinguish accounting students who plan to pursue careers with Big 4 firms from those who plan to pursue careers with non-Big 4 firms. Using Ajzen's (1991) theory of planned behavior, the study finds that attitudes, subjective norms, and perceived behavioral control each influence firm-choice decisions. Professions are attractive for a wide variety of reasons, including money, prestige, aptitude, lifestyle, and the work environment.

Uyar et al. (2011) investigated the reasons that influence student's career choices in accounting. To determine these reasons, a questionnaire survey has been employed. The empirical findings can be divided into two categories. First, students who have a desire to work in accounting field assume that accounting field provides respectable job opportunities, and the

field matches with their abilities and interests. Second, students who have no desire to work in the field of accounting assume that other fields provide wider job opportunities and are less stressful, tiring, and tedious. In addition, the association of the factors that play role in choosing or not choosing a career in accounting field with student performance in accounting course is investigated

Gilbert et al. (2010) examine work preferences of 984 students across six disciplines within a business school accounting, finance, information technology/decision science, management and international business, marketing, and hospitality management. The study finds that accounting, finance, and information technology/decision sciences students have the strongest preferences for analyzing data. Information technology/decision sciences students have the strongest preferences for working with objects. Marketing students have the strongest preferences for interacting verbally, being liked by others, and working with ideas. Finally, hospitality management students have the strongest preferences for helping others.

Ghani & Said (2009) examine the link between culture as differentiated by race and students' attitude on accounting career. They find that students irrespective of the races did obtain some knowledge or exposure on accounting career before enrolling into their respective universities, as well, most preferred career is public accountants followed by holding a management position. Finally, students irrespective of their races perceived their starting salary to be at the lower scale range.

Jackling et al. (2007) examine the main fields of employment as well as attitudes toward continuing professional development (CPD) and preferred employment of recent Australian accounting graduates. The study finds that accounting graduates are focused on CPD and have greater ambition than the current industry structure can accommodate. In addition, the study includes analysis of graduates' CPD intentions along with the disparity between respondents expected and ideal sectors of employment, thus providing further insights into graduates' employment destinations.

Danziger & Eden (2007) examine whether gendered differences in occupational aspirations still appear when considering students with similar abilities who study competitively in the same achievement-oriented educational setting. The findings reveal that in their first year, the sexes shared a similar pattern of aspirations and goals. However, during their later academic years, females reduced their occupational aspirations and revealed a stronger preference for a convenient balance between work and other facets of life. The study finally demonstrates that there is statistically significant effect of the interaction between gender and academic year on student occupational aspirations and career-style preferences.

Danziger & Eden (2006) investigate changes in accounting students' career aspirations during their course of studies, and the relationship between these and their perceptions of professional accountancy firms. They find that accounting student' aspirations to pursue a career with a professional accountancy firm decline significantly between the first and postgraduate years, while their desire to work in the business sector increases.

The results also demonstrate the same trend regarding the student's positive perceptions of the above firms as future workplaces. Finally, the study discovers significant relationships between students' career aspirations and their perceptions of professional accountancy firms.

Meanwhile, Holland (1997) argued that people often choose professions with environments that will match their interest, likes and dislikes. Thus, students may major in accounting because the perceived work environment and lifestyle of the professional accountant match their own abilities and interests. With the complex business and accounting environment

of today the accountant should project images that can increase people confidence to them as a professional. Herman (1987), however, indicates that the public perceives accountants to be honest, competent, reliable, and objective but lacking in creativity.

Social Cognitive Theory

The social cognitive theory explains how people acquire and maintain certain behavioral patterns, while also providing the basis for intervention strategies (Bandura, 1997). Evaluating behavioral change depends on the factor's environment, people, and behavior. Environment refers to the factors that can affect a person's behavior. Environment is categorized into social and physical environments. Elements of social environment are such as family members, friends, and colleagues whereas for physical environment includes size of a room, the ambient temperature, or the availability of certain foods. Environment and situation provide the framework for understanding behavior (Parraga, 1990). The situation refers to the cognitive or mental representations of the environment that may affect a person's behavior. The situation is a person's perception of the place, time, physical features, and activity (Glanz et al., 2002). It is expected that environment, people, and behavior are constantly influencing each other. Behavior is not simply the result of the environment and the person, just as the environment is not simply the result of the person and behavior (Glanz et al., 2002). The environment provides models for behavior.

According to Glanz et al. (2002) environment are factors physically external to the person. These factors may affect a person's behavior. Observational learning occurs when a person watches the actions of another person and the reinforcements that the person receives (Bandura, 1997). The concept of behavior can be viewed in many ways. Behavioral capability means that if a person is to perform a behavior, he must know what the behavior is and have the skills to perform it. This study focusses on the environmental factors such as motivation, family members work as accountant, expected income, and required policy.

Within the context of this study, it is expected that motivation received from parent/guardian, lecturer and seniors in college may influence the accounting undergraduates and graduates to practice as Chartered Accountants. It means that the more encouragement given by the parent/guardian, lecturer and senior in college the higher the likelihood that the accounting undergraduates and graduates prefer to practice as Chartered Accountants. In addition, having a family member who works as accountant may positively influence the preferences of accounting undergraduates and graduates to practice as Chartered Accountants. This study also predicts that an economic factor such as more income can be earned in this profession may also positively affect the preferences of the accounting undergraduates and graduates to practice as Chartered Accountants. Finally, the policy of the country that needs professional accountants and the policy of the students' sponsorship agencies that requires the students to practice as accountants may positively affect the accounting undergraduates and graduates to practice as Chartered Accountants.

The above discussion leads to the following hypotheses:

- H₁ Motivation from parent, lecturer and senior has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountants.*
- H₂ The existence of family member who work as accountant has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountants.*
- H₃ The expected income from the profession has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountants.*

- H₄ The required policy to practice as accountant has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountants.*

In the context of this study, people-related factors refer to the accounting graduates and undergraduates' perception concerning the nature of the accounting work based on their general observation of the accountants. Specifically, this study looks at the nature in terms of the accounting work deals with teamwork, professional judgment; this career has good prospect and applicability of what have been learnt before during undergraduate study. This study predicts that the more the accounting undergraduates and graduates perceive that the accounting career requires teamwork the more they would prefer to practice as Chartered Accountant. In addition, this study predicts that the more the accounting undergraduates and graduates perceive that professional judgment is required in the accounting career the more they would prefer to practice as Chartered Accountant. In addition, the more the accounting undergraduates and graduates perceive that the accounting career has a good prospect the more they would prefer to practice as Chartered Accountant. Finally, this study predicts that the accounting undergraduates and graduates who perceive that the accounting career applies the knowledge that they have learnt during the undergraduate study would more prefer to practice as Chartered Accountant.

The above discussion leads to the following hypotheses.

- H₅ Teamwork has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountant.*
- H₆ Professional judgment has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountant.*
- H₇ Career prospect has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountant.*
- H₈ Applicability of knowledge has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountant.*

Behavioral capability relates to knowledge and skills to perform a given behavior. In this study, behavioral capability focuses on higher institution and self-motivation. This study predicts that the accounting undergraduates and graduates of private higher learning institution are more preferred to practice as Chartered Accountant than those of public higher learning institution do. Besides that, this study predicts that accounting undergraduates and graduates who are highly self-motivated would more prefer to practice as Chartered Accountant than those who are low in self-motivation.

The above discussion leads to the following hypotheses.

- H₉ Accounting undergraduates and graduates of private higher learning institution prefer to practice as Chartered Accountant to those of public higher learning institution.*
- H₁₀ Self-motivation has a positive relationship with the accounting undergraduates and graduates' preference to practice as Chartered Accountant.*

Demographic Factor

This study also investigates the effect of demographic profiles such as gender on the accounting undergraduates and graduates' preference to practice as Chartered Accountant. Danziger & Eden (2007) demonstrate that gender has a significant effect on student occupational aspirations and career-style preferences. This study predicts that male accounting undergraduates and graduates are more preferred to practice as Chartered Accountant compared to their female counterparts.

H₁₁ Male accounting undergraduates and graduates are more preferred to practice as Chartered Accountant compared to their female counterparts.

RESEARCH METHOD

Research Design, Sample and Research Material

The sample size is three hundred respondents. A survey was distributed to 150 of current undergraduate accounting students and to 150 of graduated accounting students. The respondents were selected from eight public universities and seven private universities in Jordan. All universities have been accorded institutional and programmatic accreditation. As well, they are listed as a member of the International Association of Universities. The questionnaires solicited information related to the demographic background and career preferences of the respondents. A pilot study was conducted to ensure that the questionnaire does not need any amendment. The questionnaires were personally distributed to most of the study sample. However, some respondents receive the questionnaire by e-mail.

Study Variables

Dependent variable

The dependent variable is the career preference of the accounting students. The respondents were asked to indicate whether they have a preference to practice as Chartered Accountant or not. This variable is measured as a dichotomous variable of zero = yes and one = no. It stated clearly in the questionnaire that for the study's scope, the concept Chartered Accountant refers to someone who has passed the examination conducted by the licensing committee, including the exam in Jordanian legislation related to the profession. In addition, the applicant must have obtained at least one of the following certificates: University degree majoring in accounting, Community College Certificate (Diploma) majoring in Accounting, a university degree in any of the disciplines related to the profession, provided that it includes the minimum number of materials related to accounting.

Independent variable

The independent variables of this study are environmental factors, people related factors, behavioral capability, and demographic factor. Specifically, the independent variables are measured as follows:

Environmental Factors

Four environmental factors which are motivation from others, family members work as accountant, expected income and the required policy are measured by asking the respondents to rate on a five-point Likert scale ranging from strongly disagree to strongly agree their opinion concerning factors influencing their preference to practice as Chartered Accountant.

People Related Factors

Teamwork, professional judgment, job prospect and applicability of knowledge, are the four factors linked to the people related factors measured on a five-point Likert scale ranging from strongly disagree to strongly agree by asking the respondents' opinion concerning factors influencing their preference to practice as Chartered Accountant.

Behavioural Capability

Type of higher learning institution is measured by a dichotomous variable of 0=private university and 1=public university. Self-motivation, on the other hand, is measured on a five-point Likert scale ranging from strongly disagree to strongly agree by asking the respondents to indicate their agreement concerning ambition to be an accountant.

Demographic Factor

Gender is measured as a dichotomous variable of zero=male and one=female.

RESULTS AND DISCUSSION

Response Rate

One hundred fifty questionnaires were distributed to both groups of accounting undergraduates and graduates. One hundred fourteen questionnaires obtained from the accounting undergraduates are useable and this is equivalent to 76% response rate. Moreover, for the accounting graduates, one hundred questionnaires are useable which is equivalent to 67% response rate. Based on Sekaran (2016) it is important to perform Cronbach alphas test on the items were measured by Likert scales and meet the optimal score. The results show that the alphas are above 0.6, which are considered acceptable.

Hypotheses Testing

Data are analyzed separately for the two groups of respondents. Since the dependent variable is non-metric and independent variables are metric, thus logistic regression analysis is used to test the hypotheses.

Variables	B	S.E.	Wald	D.F	Sig	Exp(B)
ENVIRONMENTAL FACTORS						
Motivation	0.097	0.273	0.126	1	0.002*	1.102
Family member work as accountant	-0.100	0.261	0.146	1	0.412	0.965
Expected income	0.429	0.622	0.474	1	0.031*	1.535
Policy	0.541	0.689	0.617	1	0.829	1.718
PEOPLE RELATED FACTORS						
Teamwork	0.712	0.819	0.645	1	0.271	1.310
Professional judgment	0.553	.733	1.382	1	0.810	2.005
Job prospect	0.910	1.022	0.499	1	0.033*	0.887
Applicability	1.010	0.493	0.371	1	0.531	0.939
BEHAVIOURAL CAPABILITY						
Type of Institution	2.151	0.901	0.287	1	0.002*	0.211
Self-motivation	0.797	0.776	0.561	1	0.045*	2.310
DEMOGRAPHIC FACTORS (Gender)						
Male	0.613	0.391	0.718	1	0.000*	1.730
Female	0.289	0.611	0.881	1	0.362	2.821
Constant	7.827	0.210	0.490	1	0.014	11.510

Note: a. Variable(s): Motivation, Family members work as accountant, Expected income, Policy, Teamwork, Professional judgment, Job prospect, Applicability Type of institution, Self-motivation, Gender. * Significant level < 0.05

Table 2						
LOGISTIC REGRESSION ANALYSIS ON THE CAREER PREFERENCES OF ACCOUNTING UNDERGRADUATES						
Variables	B	S.E.	Wald	D.F	Sig	Exp(B)
ENVIRONMENTAL FACTORS						
Motivation	0.170	0.383	0.118	1	0.072	0.887
Family member work as accountant	0.153	0.712	0.803	1	0.012*	1.003
Expected income	0.116	0.331	0.710	1	0.031*	0.613
Policy	0.083	0.701	0.422	1	0.829	0.732
PEOPLE RELATED FACTORS						
Teamwork	0.824	0.271	0.309	1	0.882	1.310
Professional judgment	0.610	0.341	0.091	1	0.916	0.810
Job prospect	0.277	0.822	0.361	1	0.017*	0.988
Applicability	0.114	0.610	0.419	1	0.621	0.632
BEHAVIOURAL CAPABILITY						
Type of Institution	0.173	0.501	0.336	1	0.019*	0.310
Self-motivation	0.011	0.491	0.287	1	0.281	0.133
DEMOGRAPHIC FACTORS (Gender)						
Male	0.573	0.211	0.808	1	0.007*	1.533
Female	0.218	0.011	0.211	1	0.272	0.113
Constant	5.403	1.017	4.091	1	0.000	8.201

Note: a. Variable(s): Motivation, Family members work as accountant, Expected income, Policy, Teamwork, Professional judgment, Job prospect, Applicability, Type of institution, Self-motivation, Gender. * Significant level < 0.05

Table 1 and 2 show the data analysis results. Table 1 shows beyond doubt that for the environmental factors both of motivation and expected income have a significant effect ($p=0.002$) and ($p=0.031$) on the accounting graduates' preference to practice as Chartered Accountants. Moreover, the table shows that only Job prospect under people related factors has a significant effect on the accounting graduates' preference to practice as Chartered Accountants ($p=0.033$). The results prove that related to behavior capability both type of institutions and self-motivation have significant effects on the accounting graduates' preference to practice as Chartered Accountants at ($p=0.002$) and ($p=0.045$).

Finally, Table 1 shows that related to the demographics factors male group is more likely to practice as Chartered Accountants for accounting graduates' ($p=0.000$). For the accounting graduates these findings support H1a, H3, H7, H9, H10 and H11, while the other hypotheses were not supported.

Table 2 shows that for the accounting undergraduates, under the environmental factor both of family member work as accountant and the expected income have a significant effect, ($p=0.012$) and ($p=0.031$) on the accounting undergraduates' preference to practice as Chartered Accountants, respectively. Similarly with the accounting graduates, the table shows that only Job prospect under people related factors has a significant effect on the accounting undergraduate's preference to practice as Chartered Accountants ($p=0.017$). Moreover, for the Behavior capability the type of institutions has a significant effect ($p=0.019$) on the accounting undergraduates' preference to practice as Chartered Accountants. Table 2 finally shows equivalent results related to the demographic factors for both of accounting graduates and undergraduates that male group is more likely to practice as Chartered Accountants for accounting undergraduates' ($p=0.007$). For the accounting undergraduates, the findings support H2, H3, H7, H9, and H11, while the other hypotheses were not supported.

DISCUSSION

For the accounting undergraduates' students, the results support only H2 and H3, and for the accounting graduates the results support H1 and H3. Related to the accounting undergraduates, the existence of a family member who works as accountant may positively influence the preferences of accounting undergraduate to practice as Chartered Accountants. Moreover, accounting undergraduates and graduates' way of thinking have the perception that the expected income from this career is more attractive as compared to other careers. That is why they are more preferred to practice as Chartered Accountants. For the accounting, graduates the motivation from others based on their knowledge and experiences play a vital role in influencing them to practice as Chartered Accountants.

Related to the people factor, the results only support H7 for both of accounting graduates and undergraduates. The probability and chance for future success in a profession could play vital role in encouraging the accounting graduates and undergraduates to practice as Chartered Accountants. The behavioral capability factors in terms of type of higher learning institution and self-motivation H9 and H10 both influence the accounting graduate's preference to practice as Chartered Accountants. While only the type of higher learning institution H9 was supported for the accounting undergraduate's preference to practice as Chartered Accountants. For both the accounting undergraduates and graduates H11 is supported. This finding reveals that the demographic factor which is gender influence the accounting undergraduates and graduates' preference to practice as Chartered Accountants. These findings contradict to those of Danziger & Eden (2007) who demonstrate that gender has a significant effect on student occupational aspirations and career-style preferences.

CONCLUSION

The findings reveal the need for better promotion of accounting programs in the Jordanian universities to encourage students choose to study accounting major in the first step, then to choose Chartered Accountant as their profession. as well, the results provide better understanding about accounting students and their career preferences that will assist both Jordanian Government and the ministry of higher education in developing curriculums for the accounting program, to achieve the goal having more professional accountants to serve the nation.

REFERENCES

- Ajzen, I. (1991). The theory of planned behavior. *Organizational behavior and human decision processes*, 50(2), 179-211.
- Bagley, P.L., Dalton, D., & Ortegren, M. (2012). The factors that affect accountants' decisions to seek careers with big 4 versus non-big 4 accounting firms. *Accounting Horizons*, 26(2), 239-264.
- Bandura, A. (1997). *Self-efficacy: The exercise of control*. New York: Freeman.
- Danziger, N., & Eden, Y. (2006). Student career aspirations and perceptions: The case of Israeli accounting students. *Accounting Education: An International Journal*, 15(2), 113-134.
- Danziger, N., & Eden, Y. (2007). Gender-related differences in the occupational aspirations and career-style preferences of accounting students: A cross-sectional comparison between academic school years. *Career Development International*, 12(2), 129-149.
- Ghani, E.K., & Said, J. (2009). A comparative study on Malay and Chinese accounting students' perceptions on accounting career. *Canadian Social Science*, 5(3), 1-13.
- Gilbert, G.R., Burnett, M., & Leartsurawat, W. (2010). The psychological work preferences of business students. *Journal of Career Assessment*, 18(2), 189-206.
- Glanz, K., Rimer, B.K., & Viswanath, K. (2008). *Health behavior and health education: Theory, research, and practice*. John Wiley & Sons.

- Herman, S.D. (1987). Whose Image is the Image of the Profession?. *Chacko, HE,(1991), "Can You Pick Out the Accountant.*
- Holland, J.L. (1997). *Making vocational choices: A theory of vocational personalities and work environments.* Psychological Assessment Resources.
- Jackling, B., De Lange, P., & Rav On, J. (2007). Accounting graduate employment destinations and commitment to CPD: A study from two Australian Universities. *Accounting Education: An International Journal, 16(4), 329-343.*
- Jaffar, N., Ismail, N., & Zahid, S.M. (2015). Determinants of the accounting students' preference to practice as chartered accountant in Malaysia. *Accountancy Business and the Public Interest, 2015, 43-59.*
- Lo, Y.J. (2006). *Career perceptions and personality profiles: A study of the impact of personality profiles on professional career choices among ballet graduates.* La Sierra University.
- Ng, Y.H., Lai, S.P., Su, Z.P., Yap, J.Y., Teoh, H.Q., & Lee, H. (2017). Factors influencing accounting students' career paths. *Journal of Management Development.*
- Parraga, I.M. (1990). Determinants of food consumption. *Journal of the American Dietetic Association, 90(5), 661-663.*
- Salamzadeh, A., Farjadian, A.A., Amirabadi, M., & Modarresi, M. (2014). Entrepreneurial characteristics: Insights from undergraduate students in Iran. *International Journal of Entrepreneurship and Small Business, 21(2), 165-182.*
- Sekaran, U. (2000). *Research methods for business.* United States of America: John Wiley & Sons.
- Swain, M.R., & Olsen, K.J. (2012). From student to accounting professional: A longitudinal study of the filtering process. *Issues in Accounting Education, 27(1), 17-52.*
- Uyar, A., Gungormus, A.H., & Kuzey, C. (2011). Factors affecting students career choice in accounting: the case of a Turkish University. *American Journal of Business Education (AJBE), 4(10), 29-38.*