

Perceptions of Accounting Students at Tertiary Level on Prospective Career Goals: A Study on Bangladesh

Tahrima Chowdhury Jannath

Lecturer of Accounting and Information Systems, Department of Business Administration, Leading University, Sylhet, Bangladesh

Abstract

The business environments are rapidly changing with the pace of digitalized movement. Students select their major area of studies with a view to having a successful career in their future working environments. In order to portray the factual world circumstances, the students of accounting require prospects that will develop their expertise by schooling activities, especially at tertiary level. This study explored the reasons why students prefer accounting courses at their tertiary level of education. It also emphasized on the prospects of accounting major subjects in their career goal settings. This study was conducted among the accounting major students in two universities in Sylhet, Bangladesh; in which one public and one private university. The result represents different reasons to study accounting major subjects considering the market demands and the subject knowledge implications in working environment. Majority of the respondents strongly agreed that accounting courses have good prospects in career goals. Though this study is limited to few students in two universities, a broad approach of research is necessary to reveal out the details of students' perception regarding their subject enrollments.

Key Words: *Perceptions of Accounting Students, Tertiary Level, Career Goals, Bangladesh*

Date of Submission: 28-09-2021

Date of Acceptance: 12-10-2021

I. Introduction

Accounting programs offered by different private and public academic education must include contrastive and systematic recording, treating and distributing of data regarding the income statement, balance sheet and cash flow statement for both the internal and external users. The primary objective of accounting education is to improve the required abilities and capabilities for a perfect accountant. Education institutions at tertiary level should include courses of accounting that will match the requirements of the employment industry. The business environments are constantly changing, in short becoming more digitalized. Accountants should therefore stay updated regarding the modifications in business skills and gather enough knowledge to cope up with the advancements. Accounting reports should be prepared in a way that can provide information to interested users so that they can make decisions. Overall, the accounting information is solely responsible to determine meters concerning all the economic and financial transactions performed, thereby confirming the necessity to produce consistent forecasts (Patina D.C. and Maria, C. 2014). Apparently, there has been decrease in both quantity and quality of students' enrollments in accounting majors, which has made the researchers find out the reasons behind choosing accounting as their professions. Many prior studies have been conducted on the role of universities to attract students for making an accounting choice. Again there were studies about specific accounting curriculum that needs to be changed for meeting the requirements of the competitive accounting job markets. Strauss-Keevy and Mare (2015) referred prevalent skills such as inter alia "employability skills, social skills and interactive skills that is required to be a competent accountant. Prevalent skills also include higher-order skills and indulgent skills. (Reyneke, Y and Shuttleworth C.C., 2018). A survey has been done on accounting programs in the New York City by Diller-Haas (2004) which has seen that a maximum of 71% of accounting programs still used a conventional curriculum, centering on memorization and the procedure of recording transactions. Some writers think that an education institution basically focuses on discipline-specific capabilities instead on prevalent skills. . Cooper, Everett and Neu (2005) agrees the view that there is too much stress on monotonous learning of specific material giving less attention to larger informative matters. Boyce, Williams, Kelly and Yee (2001) claims that the accounting occupation has a liking for discipline which is required for the development of the students and looks to be little concerned in prevalent skills development (Reyneke, Y and Shuttleworth C.C., 2018). Recently, there have been a number of changes on the requirements placed by the accountants. Changes consist of prompt changes in the business environment, globalization, new law and regulation, constant developments in Information Technology (IT) and the economic downfall.

Accordingly, companies are looking for accounting graduates with various set of expertise and qualities to meet up the demands. In order to depict the real world situations, the students of accounting require prospects that will develop their expertise by education activities. But the expectation gap in learning accounting will lead to competency crisis according to Brewer and Stout (2014). As stated by Ngoo et al. (2015), there should be a match between accounting curriculum and market needs. If the graduates in accounting do not possess required expertise and capabilities, they will either be stunned or unrehearsed when they face the practical environment, thereby find it hard to come up with their job responsibilities (Maali B, Al-Attar A M., 2020)

This study attempts to understand why students at tertiary level of education chose accounting as their major course of study. There is a heated discussions going on whether tertiary institutions are sufficiently preparing students for the job place and it should be highlighted that “universities cannot be all things to all people”. Many writers say that accepted accounting teachings should drift from students’ submissive learning of content knowledge, to a more student centric approach, where they show a dynamic part in their own knowledge procedure. The study has also shown the prospects of accounting career on the perspective of Bangladesh. In the next section of the study there are an earlier literature study that shows the framework of the study followed by the findings and analysis of the study on the context of Bangladesh area. The results are discussed and concluded by suggesting ways for further study.

II. The reasons of choosing accounting major courses

A lot of academics stated that inspiration depends on requirements. Students can do well in the subject when they know the capabilities for studying that specific body of knowledge. Nevertheless, while making future decisions, people always supposed what they have been through. (Borchert, 2002) says that the students must be inspired to bring out an outcome and should be realized about the actualities in the career choices. It is agreed by Saeman and Crooker (1999), who observes students choosing accounting career when they find it an interesting subject. Scholars from preceding reports state that remuneration is the vital reason for students who chose accounting as their profession. Jackling, Lange, Philips and Sewell (2012) analyzed that the reasons behind Australian and international students to study accounting and choose it as a profession. They have found out that not only are the students view on the profession but also their parents influence plays a strong role at making them choosing accounting as a career.

Byrne et al. (2012) explored the issues that encourages the high school leavers’ career choice and had recognized that reputation and monetary payment are the significant causes for students who wish to choose an accounting career. Similar argument given by Seaman and Crooker in 1999 and they advocated the idea along with subject wise influence in career selection. An analysis by Hutaibat (2012) studied the insights of the interest of students in the management accounting profession. The academic used data analysis method and the outcomes reported that that job opportunities and revenue are the most important factor that encourages the students’ interest in management accounting jobs. However, Jackling et al. (2006) studies showed different results. The study used Logistic regression model technique. Astonishingly, the study showed salary was not the reason for students to choose accounting as their career. Their study showed that the significance of common skills, essential interests in the discipline area and course satisfaction is the important factors that persuade students’ purpose to become a qualified accountant.

An investigation by Jackling and Calero (2006) showed that students considered studying accounting at college level has actually chosen accounting as their occupation then the ones who never studied accounting at colleges. Various scholars have also seen that students who adored accounting topics and were contented with the modules planned to choose accounting as their job. Their final outcomes shows that the choice of students to choose accounting as their profession is because of their open attention in this accounting field and not because of any extrinsic prizes, for example, decent pay and other promotional opportunities. Hence, the results depicts that the desire of the students to stay in this accounting field is associated to the choices of the tertiary level of education.

The Accounting modules of higher education in public institutions focus on:

- The execution of revenues and expenditures budgets.
- The monetary outturn
- The possessions under the administration
- The patrimonial outcome
- The prices of the programs approved through the budget.

At the same time, the course of accounting information at the tertiary level plays a vital role at the yearly implementation of the country’s budget. There are two levels of accounting information that can be taught at education institutions of higher level: Financial accounting information and Management accounting information. Financial accounting information is prepared for external users and is executed at quarterly and yearly time periods. The latter one is intended for internal users allowing them to measure and forecast the cash

flows and possibilities in terms of scope and threat The organization's financial position and performance, its procedure for using its resources, gathering relevant information data for both themselves and for its interested users (treasury, credit institutions, trade partners, tax bodies and others interested parties) are the characteristics of financial and accounting information. (Patina D.C. and Maria, C. 2014).

Chartered Institute of Management Accountants (CIMA), has for example, attempted to assist students increase both their self-control related knowledge's as well as their specialized capacity to build a bridge of their skills holes. This was done by integrating a case study based on the final examination of the new curriculum, effective from January 2015 (CIMA, 2014). This test helped to analyse the students potentiality to out show their higher level skills, such as, synthesis, analysis and evaluation, also skills in effectively demonstrating and sharing to users in such a way that promotes professionalism (CIMA, 2012). In the year 2012, the South African Institute of Chartered Accountants (SAICA), printed their purpose to incorporate a multidisciplinary case study-based final examination for intern accountants that is required to become a qualified Chartered Accountants (CAs) (SAICA, 2013). Successively, SAICA announced their Assessment of Professional Competence (APC) examination in November 2014. This case study examination allowed SAICA to gradually increase the assessment of certified and persistent skills (Reyneke, Y and Shuttleworth C.C., 2018).

The application of case studies in accounting is considered as one of the finest methods for developing persistent skills (AAA, 1986). Ballentine and McCourt Larres (2004) found that the most important benefits of using case studies was the attentiveness to the fact that there are several answers to an issue and perceptions related to the difficulty of real world business decisions. Boyce et al. (2001) said that the most significant advantage of case study method is that it encourages an active learning approach with a higher level of understanding. Thus teaching ethical conduct principles professionalism and persistent skills can be achieved through case study-based teaching (Fortin & Legault, 2010).

After printing the Bedford Committee Report (AAA, 1986), several calls have been made to increase the prevalent skills, specifically their analytical skills. Traditional accounting teaching which considers discipline-specific development has less room for the enclosure of prevalent skills in the program. Penn, Currie, Hoard and O'Brien (2016), stated that numerous priceless skills, for instance communication, leadership, and team-related skills can be enhanced by teaching with case studies. Thus, familiarizing case studies could bring a closer association of accounting education and accounting practice (Cullen et al., 2004).

2.1: Accounting prospects and career goals

Accounting is seen at opening up opportunities in almost every type of business in the real world. The demands for accounting professionals are increasing day by day. Today there are vast numbers of job openings for accountants ranging from preparation to industry, government and education sector. Accounting as an occupation includes high end salaries, distinctive professional qualification, and prospects for developments. Before making career choices, an individual conducts analysis on the prospects of the particular subject and makes their final decision. Students are left with options to choose from job openings like Accountant, Auditor, Tax Advisor, Investment Analyst, Financial Analyst, Personal Financial Planning, Forensic Accounting, Credit Analyst, Cost Accountant, Controller, Business Consultant, Financial Planner, Government Accountant and Educator. They can also become partner in an accounting firm, or even entrepreneur. (Warrick et al., 2007) has seen that students preferred the scope offered by public and private accounting. (Perak D.R., 2016).

Kandasami (2006) argued that CA is required by both profit and non-profit centric companies. Professional accountants who work at NGO have different concerned responsibilities. Scholar Kandasami (2006) himself is an experienced member of CA and has been involved straight with NGO sector in INDIA for more than 20 years. He has identified certain laws where certain auditors in the NGO sector should be considered as there is difference in the nature of financial management in NGOs. This is why education is now playing the main role to prepare CA professionals in order to meet the needs of the interested parties.

Students who complete their degrees are concerned about their payments. A study conducted by NACE, the National Association of Colleges and Employers, in 2013, showed that around \$53,300 is the starting salary for a fresh graduate. As per a survey in Careers-In-Accounting.com, salaries for first-year entry-level accountants for the Big 4 Firms are around \$55,000 and for the overall sector, around \$50,000 to \$70,000. Some of the highest salaries are coming from finance and insurance firms, with an average starting salary of \$67,500 for financial manager positions. An inspection from ACCA in 2012 showed that the membership of ACCA not only brings monetary rewards, but also appreciated support from employers. They can get scope to follow a wide option of fulfilling their career paths. The requirement of accountant will increase as time passes by.

There are several certified accreditations accessible for accountants such as Certified Public Accountant (CPA), Certified Valuation Analyst (CVA), Certified Management Accountant (CMA), Chartered Financial Analyst (CFA), Certified Financial Planner (CFP), Elder Care Specialist (ECS), Certified Fraud Examiner (CFE), Certified Internal Auditor (CIA), and Certified Information Systems Auditor (CISA).

A number of national sectors and organizations employ accountants at the state and federal levels. Examples of common legislative openings contain places with the Internal Revenue Service (IRS), Federal Bureau of Investigation (FBI), General Accounting Office (GAO), Armed Forces, State Department of Revenue, and country and city governments. With an accounting degree, an individual can choose a number of professional options, for instance, taxation, audit, management, academia, information technology, financial planning, forensic accounting, and valuation services. Students have the option to either work for public accounting firms, corporations or governmental organizations. They even have the option to become an entrepreneur.

III. Objective of the Study

The broad objective of this study is to find the relation between accounting major courses at tertiary level of education and their prospects in future career. The specific objectives are:

- a. To explore the reasons why students prefer accounting courses in tertiary level
- b. To know about the accounting major prospects and its links to career goals.

IV. Methodology of the study

This is an exploratory research based on both qualitative and quantitative paradigm. To evaluate the key objectives of the study, methodological mixed method was used. Total 55 respondents were randomly selected from the school of Business who had taken Accounting as their major area of study in two different universities (one public university-SUST, and one private university-LU). The universities were chosen purposively as Shahjalal University of Science and Technology (SUST) is most renowned public university in Sylhet, Bangladesh and Leading University (LU) is also the first private university in Sylhet, Bangladesh. A five likert scale measurement was used based on respondents answer to explore the degree of agreement and disagreement with the objectives. Apart from this, five case studies were also incorporated to reveal the in depth knowledge regarding the issue of students’ selection of Accounting major area and its prospects in future goals.

Information about Study Area:

University Name	University Type	Number of Sampled Students		Total sample	Response Rate
		Male	Female		
Leading University (LU)	Private	10	13	23	42%
Shahjalal University of Science and Technology (SUST)	Public	15	17	32	58%
Total		25	30	55	100%

V. Data Analysis:

Level of agreement with the statements

Statements	Strongly Disagree	Disagree	Neither agree or disagree	Agree	Strongly Agree
Accounting major in tertiary level is important to study				✓	
Students prefer accounting course in tertiary level			✓		
Accounting major has a good prospect in career goals					✓

In a five point likert scale analysis, we calculated the rate of agreement against each statement from 1 to 5 (strongly disagree, disagree, neither agree nor disagree, agree, strongly agree). Concerning the statement, “Accounting major in tertiary level is important to study” we found that the majority respondents (55%) said they are agree with the statement whereas the lowest number of respondents (9%) replied that they strongly disagree with the statement. With regard to the statement, “Students prefer accounting course in tertiary level” we found that the majority respondents (58%) said they are neither agree nor disagree with the statement whereas the lowest number of respondents (7%) replied that they strongly disagree with the statement. In final statement, “Accounting major has a good prospect in career goals” we found that the majority respondents (53%) said they are strongly agree with the statement whereas the lowest number of respondents (9%) replied that they strongly disagree with the statement.

5.1 Case Study Analysis

To understand the reasons why students prefer accounting as their major course of study at tertiary level of academic institution and the prospects of accounting career, five case studies have been conducted for deeper level of understanding.

Waledur Rahman (Male, Age 24) is a student of Business Administration Department of Leading University. He is from the 2017-2018 batch. He is now at fourth year second semester of the program, Bachelor in Business Administration, and is very close at finishing his course work. He has chosen accounting as his major area of discipline. His reason for choosing this area of business is mostly because of the financial rewards he can attain after completing his degrees. He intends to become a member of ACCA, and finish his CA coursework. After which he believes he will have ample of opportunities both at national and international accounting corporations. He has seen the rising demand of a professional and certified accountant at reputed companies where the salary highly meets up the necessities of an individual. Apart from the monetary rewards, the well-recognized reputation of a renowned accountant at his society is another reason for him choosing this course area.

Papia (Female, Pseudonym, age 23) is a student of Business Administration Department of Shahjalal University of Science and Technology from 2019-2020 batch. She is now at her third year second semester of the program, Bachelor in Business Administration. Before getting enrolled at her university, she was a student from commerce background. She was a topper at her accounting course since her college days which in turn made her choose this area as her expertise. She believes she can increase her specialized knowledge of the various accounting topics and techniques. She wishes to have an in depth understanding of the business industry in her country and develop herself according to the needs of the job market. She also wants to prove herself at her conservative society that girls can also do good at handling cash and hence make her surroundings change their thoughts of certain career choices for women.

Ekhlalur Rahman (Male, age 26) is a student of Business Administration Department of Shahjalal University of Science and Technology from 2021-2022 batch. He is now at the third semester of the program, Master in Business Administration. He had completed his Bachelor in Business Administration with accounting as his major area of course work from the same university. Later he got a job as a junior accountant at an accounting department of a private hospital in Sylhet, Bangladesh. While he was working there, he implemented his knowledge skills regarding the subject practically. At times he was applauded by his seniors. After a while, he started seeing his juniors getting promoted at their post despite of having the same certification as he had. After deeper analysis he had seen that this field of expertise is changing at an everyday basis. To meet the requirements of this competitive market and crack the lucrative salaries, one has to improvise themselves by achieving more recognized degrees in the specified field. He therefore has chosen pursuing a master's degree on accounting so that he can be uplifted at his career. Alongside he can increase his knowledge on different accounting issues and be highly praised at his community.

Protima Roy (Female, age 27) was a student of Business Administration Department of Leading University. She is from the 2015-2016 batch of her program, Bachelor in Business Administration. After completing her Honor's degree she started her own online business of clothes and accessories. During her initial days of starting her venture things were working well. After her year of inception she was facing hurdles at meeting up her customer needs and there was a fierce competitive market. Right then pandemic hit and the number of ventures started to rise and competitions became intense as operations were mostly online. That was when she felt the need to increase her knowledge level and she completed her Master in Business Administration from the same university in the year 2020-2021. She felt that her course work at higher level helped learn all the techniques of handling aggressive competitive market. She mentioned about few accounting courses which has direct linkage with the industry that made her in turn build good business relationship with certain entrepreneurs. Such personalities has driven her business and today made her the top known women entrepreneur in Sylhet, Bangladesh.

Mohini (Female, Age 22) is a student of Business Administration Department of Leading University. She is from batch 2017-2018 and is currently doing her internship at a private bank in Sylhet, Bangladesh. Her major area of course work is accounting and she is doing internship at the inventory management department of the bank. She believes that her four year course study on accounting has made her an expert in handling her knowledge skills in practice. She has said her institute is very well aware of the modules that need to be improvised and mostly all the modules had an interactive pedagogy that matches with the industry. She is now being offered a permanent position to work at the same bank on the successful completion of her internship period because of excellent handling of inventory transactions and other financial instruments.

VI. Conclusion and Discussion

Students firmly believe that they can be attracted by the best available accounting jobs which will give them job security, make them learn how to survive in a challenging and dynamic environment and thereby give them the top most rank for their future occupation by becoming a professional accountant. Students from tertiary level of education assumed that accounting in profession will build their career opportunities, they have seen this profession as an extremely desirable post, and hence very much accepted by both national and international recruiters. All these attractiveness thus motivates a graduate to choose accounting as their expertise. Other than a student's individual desire to choose their field of expertise, there are other individuals who also motivate in selecting their field of choice, such as their parents, relatives, friends and career advisors. The modules in the accounting program at tertiary level of education plays a significant role at determining a country's budget. Education institutes should deliver teaching materials keeping in mind the actual requirements of the industry. The students should be able to learn the real market challenges and ways to overcome them from their institute. Two main levels of accounting which must be taught are financial accounting and managerial accounting. The requirements of accounting professionals are increasing every day. Almost every kind of industries needs an accountant to run their firms. Apart from working at different accounting organizations, an individual can earn a handsome reward by becoming member at reputed accounting bodies such as ACCA and many more. While studying at universities, students need to study at deeper level while they choose accounting. As this field is the most uprising sector in recent years, thus an individual has to give an extra effort to attain their individual competitiveness.

References

- [1]. American Accounting Association (AAA). (1986). Committee on the future structure, content, and scope
- [2]. of accounting education (The Bedford Committee). SPECIAL REPORT: Future accounting education: Preparing for the expanding profession. Issues in Accounting Education, Spring edition, 1(1), 168–195.
- [3]. Alshurafat, H., Al Shbail, M.O., Masadeh, W.M. *et al.* (2021). Factors affecting online accounting education during the COVID-19 pandemic: an integrated perspective of social capital theory, the theory of reasoned action and the technology acceptance model. *Education and Information Technologies* <https://doi.org/10.1007/s10639-021-10550-y>
- [4]. Azni Suhaily Binti Samsuri, Tengku Rahimah Binti Tengku Arifin, Suhaili Binti Hussin, (2016), Perception of Undergraduate Accounting Students towards Professional Accounting Career, *International Journal of Academic Research in Accounting, Finance and Management Sciences*, Vol. 6, No. 3, July 2016, pp. 78–88, E-ISSN: 2225-8329, P-ISSN: 2308-0337, DOI: 10.6007/IJARAFMS/v6-i3/2173
- [5]. Abbie Gail Parham, Thomas G. Noland, Julia Ann Kelly, (2011), Accounting Majors' Perceptions Of Future Career Skills: An Exploratory Analysis, *American Journal of Business Education (AJBE)* 5(1):29, DOI: 10.19030/ajbe.v5i1.6701
- [6]. Borchert Michael (2002), "Career Choice Factors of High School Students", Research Paper, The Graduate College, University of Wisconsin Stout, <https://www2.uwstout.edu/content/lib/thesis/2002/2002borchertm.pdf>
- [7]. Brewer, P. C., Stout, D. E. (2014). The future of accounting education: Addressing the competency crisis. *Strategic Finance*, 96(2), 29.
- [8]. Boyce, G., Williams, S., Kelly, A., & Yee, H. (2001). Fostering deep and elaborative learning and generic (soft) skill development: The strategic use of case studies in accounting education. *Accounting Education: An International Journal*, 10(1), 37–60. DOI: 10.1080/09639280121889
- [9]. Ballantine, J.A., & McCourt Larres, P.M.C. (2004). A critical analysis of students' perceptions of the usefulness of the case study method in an advanced management accounting module: The impact of relevant work experience. *Accounting Education: An International Journal*, 13 (2), 171-189. <https://doi.org/10.1080/09639280410001676885>
- [10]. Byrne, M., Willis, P., and Burke, J. (2012). Influences on school leaves' career decisions- Implication for the accounting profession. *The International Journal of Management Education*, 10.101-111 DOI: 10.1016/j.ijme.2012.03.005
- [11]. Cooper D.J., Everett J., & Neu, D. (2005). Financial scandals, accounting change and the role of accounting academics: A perspective from North America. *European Accounting Review*, 14(2), 373–382. DOI: 10.1080/09638180500124905
- [12]. Cullen, J., Richardson S., & O'Brian, R. (2004). Exploring the teaching potential of empirically based case studies. *Accounting Education: An International Journal*, 13(2), 251–266, <https://doi.org/10.1080/09639280420001676648>
- [13]. CIMA vide Chartered Institute of Management Accountants. (2014). 2015 Professional Qualification Syllabus. Retrieved from <http://www.cimaglobal.com/2015-syllabus/> [Accessed 03/03/2014].
- [14]. CIMA vide Chartered Institute of Management Accountants. (2012). Essential skills for T4 success – CIMA. Retrieved from <http://www.cimaglobal.com/Documents/> [Accessed 14/08/2013]
- [15]. Dragusin Cristina-Petrina, Criveanu Maria (2014), "The Importance Of The Accounting Information In Higher Education Institutions Management," *Annals - Economy Series, Constantin Brancusi University, Faculty of Economics*, vol. 5, pages 63-66, October, <https://ideas.repec.org/a/cbu/jrnlec/y2014v5p63-66.html>
- [16]. Diller-Haas, A. (2004). Time to change introductory accounting, *The CPA Journal*, 74(4), 60 – 62.
- [17]. Fortin, A., & Legault, M. (2010). Development of generic competencies: Impact of a mixed teaching approach on students' perceptions. *Accounting Education: An International Journal*, 19(1-2), 93-122. <https://doi.org/10.1080/09639280902888195>
- [18]. Hutaibat, K.A. (2012). Interest in the management accounting profession: Accounting students' perceptions in Jordanian Universities. *Canadian Center of Science and Education*, 8(3), 303-316. 10.5539/ass.v8n3p303
- [19]. Jackling, B., and Calero, C. (2006), "Influence on undergraduate students' intentions to become qualified accountants: Evidence from Australia", *Accounting Education: An international journal*, 15(4), 419- 438.
- [20]. Jackling, B., & De Lange, P. (2009), "Do accounting graduates' skills meet the expectations of employers? A matter of convergence or divergence", *Accounting Education: An international Journal*, 18(4), 369–385, DOI: 10.1080/09639280902719341
- [21]. Kandasami, M. (2006) Role of Chartered Accountants in India's NGO Sector – An Emerging Opportunity, *The Chartered Accountant*, June, pp.1700–1714, Available from:

- [22]. https://www.researchgate.net/publication/320313689_The_influence_of_accounting_education_on_the_prospects_of_becoming_a_member_of_the_chartered_accountant_profession_opportunities_challenges_and_expectations_of_Indonesia_towards_the_ASEAN_economic_com
- [23]. Li S.M., Ma W.W.K. (2012), "Motivational Factors for Accounting Learning – The Development of a Holistic Framework", *International Conference on Hybrid Learning, ICHL 2012: Hybrid Learning* pp 243-252, https://doi.org/10.1007/978-3-642-32018-7_23
- [24]. Lindrianasari Lindrianasari, N.A. Khomsiyah, "The influence of accounting education on the prospects of becoming a member of the chartered accountant profession: opportunities, challenges and expectations of Indonesia towards the ASEAN economic community", *January 2017 International Journal of Monetary Economics and Finance* 10(3/4):257 DOI: 10.1504/IJMEF.2017.10008405
- [25]. Maali B, Al-Attar AM, (2020), "Accounting Curricula in Universities and Market Needs: The Jordanian Case", *SAGE Open*, doi:10.1177/2158244019899463
- [26]. Marann Byrne Corresponding author & Barbara Flood, (2005), "A study of accounting students' motives, expectations and preparedness for higher education", *Journal of Further and Higher Education*, 29:2, 111-124, DOI: 10.1080/03098770500103176
- [27]. Ngoo, Y. T., Tiong, K. M., Pok, W. F. (2015), "Bridging the gap of perceived skills between employers and accounting graduates in Malaysia", *American Journal of Economics*, 5(2), 98–104, doi:10.5923/c.economics.201501.09
- [28]. Penn, M.L., Currie, C.S.M., Hoad, K.A., & O'Brien, F.A. (2016), "The use of case studies in OR teaching", *Higher Education Pedagogies*, 1(1),16–25, University of Warwick Publications service and WRAP, doi:10.1080/23752696.2015.1134201
- [29]. Strauss-Keevy, M., & Mare, D. (2015), "Influence: The development of pervasive skills 1 April 2015", *Journal of Economic and Financial Sciences*, DOI:10.4102/jef:v11i1.155
- [30]. Saemann, G. P. and Crooker, K. J. (1999), "Student perception of the profession and its effect on decisions to major in accounting", *Journal of Accounting Education*, 17(1), pp. 1–22, *Journal ISSN: 0748-5751*
- [31]. SAICA, vide South African Institute of Chartered Accountants. (2013). Changes to Part II Exam 2014 – APC. Retrieved from <https://www.saica.co.za/LearnersStudents/Examinations/ChangestoPartIIexam2014/APC/>
- [32]. Sewell James, Phillips John, Lange De Paul, Jackling Beverley, (2012), "Attitudes towards accounting: Differences between Australian and international students", *Accounting Research Journal*, DOI: 10.1108/10309611211287305
- [33]. Warrick et al. (2007), "Accounting students' perceptions on employment opportunities", *Research in Higher Education Journal*, 10458, <https://d1wqtxts1xzle7.cloudfront.net/67030157/10458-with-cover-page>
- [34]. Yolande Reyneke, Christina Cornelia Shuttleworth, "ACCOUNTING EDUCATION IN AN OPEN DISTANCE LEARNING ENVIRONMENT: CASE STUDIES FOR PERVASIVE SKILLS ENHANCEMENT", *Turkish Online Journal of Distance Education-TOJDE July 2018 ISSN 1302-6488 Volume: 19 Number: 3 Article 10*, DOI: 10.17718/tojde.445115

Tahrira Chowdhury Jannath. "Perceptions of Accounting Students at Tertiary Level on Prospective Career Goals: A Study on Bangladesh." *IOSR Journal of Business and Management (IOSR-JBM)*, 23(10), 2021, pp. 57-63.