

DOES PROFESSIONAL EXAMINATION DIFFICULTY INFLUENCE BUMIPUTRA ACCOUNTING STUDENTS IN MALAYSIAN PUBLIC UNIVERSITIES TO BECOME PROFESSIONAL ACCOUNTANTS?

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ABSTRACT

The purpose of this paper is to investigate the relationship between professional examination difficulty and intention to become professional accountants among Bumiputra Accounting students in public universities in Malaysia. Quantitative survey method using a structured questionnaire was used to collect data, and the final-year Bumiputra accounting students at public universities and those who are undergoing the industrial training were selected as samples for the study. A total of 1,434 questionnaires was distributed and 388 were returned, giving a response rate of 27 percent. The findings revealed that there is no significant relationship between professional examination difficulty and intention to become professional accountants among the Bumiputra students in public Malaysia universities. The study concluded with a discussion of the theoretical and managerial implications as well as suggestions for future research.

Keywords: Bumiputera accounting students, professional examination difficulties, an intention to become professional accountants

INTRODUCTION

Accounting is known as one of the oldest profession in the world (Retief, 2012). The era of globalization has brought about many changes into the accounting profession (Mustapha & Hassan, 2012). As such, there has been an increased demand for professional accountants as a result of the increase in the number of business-oriented organizations and profits, changes in financial law, corporate governance enforcement and accountability in protecting the interests of shareholders in an organization (Coe, 2013). The effect of the increase indicates the accounting department needs to improve the integrity of the accounting profession and maintain professional practice standards (Mustapha & Hassan, 2012). However, the needs for professional accountant in the industry is unable to fulfill due to lack of people who have interest to work as professionals in accounting profession (Chen, 2012; Mat Bahari, Wan Tahir & Mat Rahim, 2014; MIA, 2014). As in many other countries, Malaysia is also no exception in facing the same situation (Yayasan Peneraju Bumiputra, 2014). This is because as of 2015, the number of registered professional accountants in Malaysia was estimated at 32,000 people and out of which only 8.1

percent are Bumiputera who have professional qualifications (Yayasan Peneraju Bumiputra, 2014). Although, by year 2020, the government target for professional accountants is 60,000, of whom 18,000 are Bumiputera (Yayasan Peneraju Bumiputera, 2014). As such, it is assumed that an increase in the number of professional accountants is essential in dealing with economic crimes in Malaysia (Pricewaterhouse Coopers, 2017). This is in line with the need to address the reports on economic crime in Malaysia of 2016 issued by Pricewaterhouse Coopers (PwC) to identify some of the economic crimes in the country that have to be taken seriously by various parties. Among them is abuse of assets (57 percent), accounting fraud (17 percent), mortgage scams (17 percent) and other economic crimes (Pricewaterhouse Coopers, 2017). Therefore, it is believed that the availability of expertise and professional accountant skills would help the efficiency of an organization in reducing economic crime.

However, in view of the current situation, the target of increasing the number of professional accountants among Bumiputera to 18,000 people or an increase of 25 percent is still far reachable and in worrying situation (Hasan, 2014). This is due to that fact that, Bumiputera are seen to prefer working in the public sector compared to other races (Embi & Rasimin, 2006). As of 2014, the number of government employees is 1,268,758, of whom 80 percent are Bumiputera employees (1.6 million Public Service Officers Until 2014). Staff statistics from Bumiputera who have accounting qualifications but do not have professional certificates and hold positions in various sectors are amounting to 39,553 people (1.6 Million Public Service Officers Until 2014).

Considering this, the small number of Bumiputera involvement in the career of professional accountants has attracted the government's special authorities to investigate the problem from the grassroots (Mat Bahari et al., 2012). Based on this, in order to increase the number of professional accountants among Bumiputera, the government has taken several initiatives, such as setting up a professional accounting center at UiTM (Ministry of Finance Malaysia, 2015) and Bumiputera Leadership Foundation in 2012. The main focus of the foundation is to train and produce future professional accountants of the Bumiputera through academic education, professional and vocational certification (Yayasan Peneraju Bumiputera, 2014).

In the meantime, there are many criticisms from industry regarding the weaknesses of accounting graduates that need to be taken seriously by all parties, because it will affect the students' interest in the accounting field to pursue to higher levels (Phin, 2014). This is because the established accounting program should produce many accounting professionals (Accounting Education Change Commission (AECC), 1990).

Among the weaknesses identified are lack of communication skills, no teamwork, lack of information technology and other skills (Shamsuddin, Mohamad & Mohd, 2015), do not meet or complement the skills needed by employers, weak in soft skills (MIA, 2014), poor behaviour, lack of critical thinking skills in solving problems, lack of knowledge in areas involved (Ministry of Higher Education, 2013), students lacking knowledge in the field of professionalism and failing to communicate well (Freeman & Wells, 2014). Moreover, graduates' marketability is a priority for all countries around the world, due to the notion that, with high potential and high value added graduate, there will be a better chance for them in the world to work than their colleagues (Phin, 2014). Hence, an in-depth research needs to be hastened to examine other factors that encourage students to participate in professional careers as an absolute career. Due to reports issued by Yayasan Peneraju Bumiputera in 2014, which found that among the factors that cause Bumiputera to be less interested in pursuing a professional accounting career is due to the difficulty in obtaining such qualification (Yayasan Peneraju Bumiputera, 2014). While other difficulty factors include professional examination, which is seen as one of the determinants of the lack of Bumiputera being a professional accountant (Raeih, 2015). Previous studies have also

provided inconsistent insights between professional examination difficulty with an intention to become a professional accountant (Dibabe, Wubie & Wondmagegn, 2015; Wen, Hao & Bu, 2015; Coe, 2013; Uyar, Gungormus & Kuzey, 2011). Therefore, the need for this study to ensure that the inconsistent gaps are identified in order to determine the intention to venture into a professional accounting field.

LITERATURE REVIEW

Professional Examination Difficulty and Intention to Become a Professional Accountant

According to Sugahara, Hiramatsu and Boland (2009), students' intention means their desire or aspire to become an accountant. On the other hand, Mcdowall and Jackling (2010) study's, defined students' intention as their attitudes towards accounting career. While for Ajzen and Driver (1992), intention is a benchmark on how individuals are willing to work and try hard to devote to planning by showing behavior to succeed in the field of interest (Ajzen & Driver, 1992). In order to get attention from accounting student to pursue in professional level, the needs for understanding their intention is very important (Mat Bahari et al., 2014).

Among the factors that influence students' intention to participate in accounting are the intrinsic and extrinsic factors (Ahmad, Ismail, & Anantharaman 2015; Dibabe et al., 2015; Odia & Ogiedu, 2013). The intrinsic factors include interest in accounting subjects, attitudes shown on accounting subjects, job satisfaction, student's abilities, ambition for business opening, accounting background, dynamic and challenging environment (Dibabe et al., 2015; Mbawuni & Nimako, 2015; Odia & Ogiedu, 2013; Dalci, Arasli, Tuner & Baradarani, 2013; McDowal & Jackling, 2010). These factors are seen to affect the students' intention towards career in accounting, except for accounting background factors (Dalci et al., 2013). Extrinsic factors, such as employment opportunities, financial rewards, social status, legal responsibilities and the opportunity to gain experience are important factors to become a professional in the accounting field (Samsuri, Arifin & Hussin, 2016; Dalci et al., 2013; Hutaibat, 2012).

The difficulty is interpreted as a complexity to be faced by an individual during examination (Nadkarni & Gupta, 2007). However, the perception of an individual on difficulty can change even if the level remains stable and one user can consider something more difficult than another (Nowlis, Dhar & Simmonson, 2010). With regards to accounting, many students find the courses very tough (Anggraeni, Aulia & Kartikasari, 2018; Dibabe et al., 2015; Wen et al., 2015; Mat Bahari et al., 2014; Coe, 2013; Haou, Shinde & Willems, 2013; Zakaria, Fauzi, & Hasan, 2012; Uyar et al., 2011; Mcdowal & Jackling, 2010). This is because students feel stressed on the difficulty of accounting subjects, leading to lower achievement in their final examination (Haou et al., 2013). The reason is that accounting courses have many subjects related to calculations and business law, making it challenging for students (Haou et al., 2013). Other reasons or factors why a professional examination is difficult are the concept and the amount of content in the examination questions (Coe, 2013).

The difficulty factor in accounting is one of the most important factors influencing students, whether to stay in the field of accounting or to choose a career as an accredited professional accountant upon completion of study (Dibabe et al., 2015; Mat Bahari et al., 2014; Coe, 2013; Haou et al., 2013; Uyar et al., 2011; Mcdowal & Jackling, 2010). Based on the findings, accounting students who are doing the accounting diploma programme have no intention to continue to the highest level of accounting because they are afraid to face the difficulties of the high-level of

programmes (Mat Bahari et al., 2014). This study also found that due to the difficulty of accounting subjects, it has caused students' performance to decline. Furthermore, it was discovered that one of the factors why students lack the intention to take professional examination are due to difficult and misleading professional accounting subjects (Mat Bahari et al., 2014). Accounting students in Indonesia have no intention to become professional accountants due to difficulty in professional examination (Anggraeni et al., 2018). Meaning that, there is significant relationship between professional examination difficulty towards the intention to become professional accountants among accounting students in Indonesia.

It is found that there is a relationship between sitting for professional examination and difficult task towards students' intention in achieving goals of becoming professional accountants (Coe, 2013). Although it is difficult, students still want to become professional accountants. Intense and varied contents have caused professional examination to be difficult (Coe, 2013). In addition, previous research found that girls were less involved in the information system career because of the difficulty of the course and there is a significant relationship between difficulties in the information system course and intention of female students to venture into such profession (Govender & Khumalo, 2014). The study by Rouibah (2016) also found that difficulties in courses offered at the institute of study have caused students not to venture into such profession after graduation.

In the same vein, another study conducted by Pagliero (2011) found a significant positive relationship between the job offering as a legal officer with professional examination difficulty or examination to obtain a legal license. The reason is that individuals intend to become legal officers even if they have to face difficult examination questions. Meanwhile, McDowal and Jackling (2010) also argued that difficulties in accounting subjects play a role in influencing the individual or students' intention to continue to higher levels of the accounting field.

However, these findings are not in line with Dibabe et al. (2015), which asserted that there is no significant relationship between the programme difficulty and career intention in accounting field. Study by Uyar et al. (2011), also found that accounting difficulty has no significant relationship with the intention to become a professional accountant. Meanwhile, a study in China in year 2015 found that the relationship between the difficulty of the professional examination was not significant with the intention of a career as a professional accountant (Wen et al., 2015). Research by Hejazi and Bazrafshan (2013) also found that students lacked intent to venture into accounting management because of the difficulties in the field. A study by Purnamasari and Advencia (2014) found that the difficulty has a weak relationship to the intention in accounting field.

In the light of the previous arguments, and other supporting arguments on the professional examination difficulty and intention to become a professional accountant, the following hypothesis is proposed:

H1: Professional examination difficulty has a significant relationship with the intention to become a professional accountant.

RESEARCH FRAMEWORK

The proposed research framework is depicted in figure 1 below.

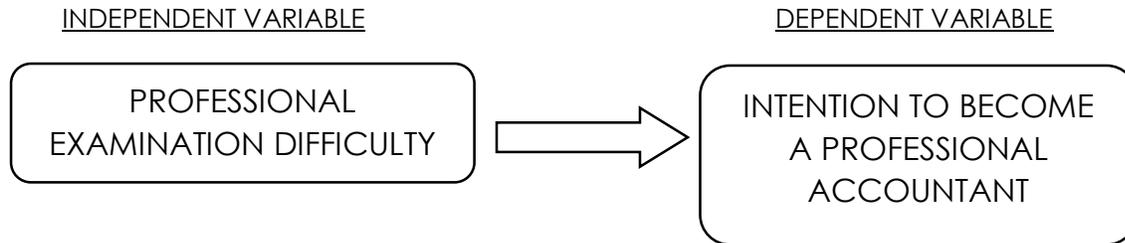


Figure 1: Research Framework

The research framework underpinned by theories adapted from the Theory of Planned Behaviour (Ajzen, 2006) and Social Cognitive Theory (Bandura, 1989). Theory of Planned Behaviour has been widely used by researchers throughout the world and has proven to be successful in studying predictions on behaviour and intention in accounting (El-Mousawi & Charbaji, 2016; Wen et al., 2015; Mbawuni & Nimako, 2015; Solikhah, 2014; Jackling & Calero, 2006; Sugahara & Boland, 2009).

Furthermore, Theory of Planned Behaviour concluded that a person who has intention to do something they like very much, they will show their best behavior towards the intention. Tang and Seng (2016), stated in their research, students who have high intention to become professional accountants will ensure they achieve their aim in the stated professional career.

Mbawuni and Nimako (2015) applied the Theory of Planned Behavior in a study of intention to participate in the accounting career. It was assumed that the behavioural control of a student can determine the intention to pursue an accounting career (Mbawuni & Nimako, 2015). Recent studies show that career as a professional accountant is a challenging one, but if the student is able to manage the difficulty of professional examination, such student may survive that difficulty (Wen et al., 2015).

According to Wen et al. (2015), through the Theory of Planned Behaviour, the intention of a student's move to a higher level of accounting would be reinforced. Students will exhibit positive or negative behaviour in achieving intention to become a professional accountant (Wen et al., 2015). Furthermore, being professional accountant is a tough career, thus necessary to follow some of the requirements set by the Certified Accounting Body (Wen et al., 2015). Through the Theory of Planned Behavior, this study sees students' positive attitudes to handle difficulties in achieving those goals.

Cohen and Hanno (1993), on the other hand found that some students believe they do not have the ability to graduate in accounting because of many homework and assignments or skills required in the field (Cohen & Hanno, 1993). But through the Theory of Planned Behavior, the researcher can see whether control over behaviour has a relationship or otherwise on intention to become a professional accountant.

Therefore, Social Cognitive Theory suggests that one's temperament or behaviour can vary by personal or self-control. It's assumed that if an individual is confident, and can take action on something, then they can do it and be committed to the decision made (Bandura, 2012). This theory is divided into three processes: self-observation, self-reflection and self-efficacy (Redmond, 2010). Each component is related to each other and affects motivation and expectations (Redmond, 2010). Self-efficacy means someone who is convinced of their ability to achieve what is set in a particular context (Bandura, 2012). The individual will try to change the behaviour that is better and will be able to improve the effort and persist in facing the next challenge (Bandura, 2012). However, in the context of this study, students will demonstrate good and proper behaviour in achieving their aim to become professional accountants.

Students who have positive expectations of themselves will develop a strong intention to become qualified professional accountants (Schoenfeld et al., 2017). This is because the more positive students are to their own expectations, the higher their intention to become professional accountants (Schoenfeld et al., 2017). In addition, the motivation of students to engage in a field or activity is influenced by the personal abilities as well as the observations made on the field or activity (Carter, Moles, Krass & Kritikos, 2016). Hence, both the Theory of Planned Behaviour and Social Cognitive Theory are feasible to be used as a backbone to support the conceptual framework of this study.

METHODOLOGY

POPULATION AND SAMPLING

Population is defined as a collection of people, events, or elements studied by researchers (Sekaran & Bougie, 2013). Elements are individuals or units within the study population. Population for this study are all Bumiputera students in the final semester of accounting course in local public universities and are undergoing industrial training.

This study selects final semester students and students undergoing industrial training due to the experience and the level of knowledge of the students until the completion of their studies at their respective institutions (Mustapha & Hassan, 2012). Based on information obtained from 14 public universities in Malaysia, there are 2,867 Bumiputera students who have met the criteria. Hence, 2,867 students are the population for this study.

According to Sekaran and Bougie (2013) the sampling size is a subset of the entire population. It is also defined as the selection of several aspects and elements in a population (Cooper & Schindler, 2014). According to Coakes, Steed and Dzidic (2006) 100 respondents is the acceptable sample sizes, but the sample size of 200 or more is better. Comfrey and Lee (1992) also suggest that 200 or more sample sizes are better. This is in line with the Roscoe (1975) rule which confirms the sample size greater than 30 and less than 500 is ideal for most studies.

However, if the sample size is larger, it is better because of the probability in representing the study population is higher. For this study, the sample size selection depends on the level of confidence that the researcher needs in the collected data, the margin of error that the researcher can measure, the type of analysis that the researcher will do, and whether the survey findings are generalized (Hair, Wolfinbarger, Money, & Page, 2015). Based on the study population of 2,867, and with a 5 percent error margin, the appropriate sample size is 341. Hence, a sample of 341 respondents is the sample size representing the population of this study (Krejcie & Morgan, 1970).

In this study, the researchers used stratified random sampling methods. It is a sampling procedure that divides the study population into small groups called 'stratified'. Each stratified are based on

elements that have the same characteristics or attributes. With the sample from 14 Public Universities, this method will ensure that students from each university will be represented in the study. Simple random sampling was used to select elements in each stratified. This sampling has an advantage of being easy to design, use and determine sampling distribution for a minor proportion (Cooper & Schindler, 2014). The number of respondents in each stratified is half the number of students from each public university involved. Table 1 depicts the sampling using stratified random sampling and simple random sampling.

Previous studies have used the survey method and found the feedback rate to be relatively low. It is supported by Ramayah, Yan and Sulaiman (2005), that the response rate was around 10 to 20 per cent, while Ainin, Kamarulzaman, Farinda and Azmi (2010) in their study found only 15 percent. Based on these statements, researchers assumed that only 20 to 25 percent of the overall distribution of survey questions. Hence, the researchers distributed a total of 1,434 survey questions to the respondents. 388 survey questions have been accepted with a response rate of 27 per cent.

Table 1: Sample Size by Stratified

No	Public University	Number of final semester students (a)	Total of industrial training students (b)	(a + b)	Sample
1	Universiti Malaya	100	90	190	95
2	Universiti Sains Malaysia	120	95	215	108
3	Universiti Kebangsaan M'sia	128	100	228	114
4	Universiti Teknologi Mara	472	400	872	436
5	Universiti Malaysia Terengganu	129	128	257	129
6	Universiti Sultan Zainal Abidin	65	70	135	68
7	Universiti Putra Malaysia	98	90	188	94
8	Universiti Islam Antarabangsa	35	54	89	45
9	Universiti Malaysia Sabah	50	59	109	55
10	Universiti Malaysia Sarawak	65	70	135	68
11	Universiti Utara Malaysia	90	95	185	95
12	Universiti Pend. Sultan Idris	95	70	165	83
13	Universiti Teknologi M'sia	40	35	75	38
14	Universiti Sains Islam Malaysia	8	16	24	12
Total		1,495	1,372	2,867	1,434

MEASUREMENT OF THE CONSTRUCTS

This research seeks to understand the relationship between professional examination difficulties and an intention to become a professional accountant. The items for professional examination difficulties consist of 12 items using 5 likert-scale adapted from Coe (2013), Schau, Steven, Dauphinee and Ann (1995), Mustapha and Hassan (2012), Murtonen and Lehtinen (2003) and Wen et al (2015), while items for an intention to become a professional accountant has 15 items using 5 likert-scale and adapted from from Azjen and Driver (1992), Azevado and Sugahara (2013) and Karakaya, Quigley and Bingham (2011). Table 2 below depicts the two research measurements and its reliability used in this study.

Table 2: Research measurement

Variables	No. of items	Cronbach Alpha Value	Source
Professional examination difficulties	12	0.798	Coe (2013), Schau et al (1995), Mustapha & Hassan (2012), Murtonen & Lehtinen (2003) and Wen et al (2015)
An intention to become a professional accountant	15	0.940	Azjen & Driver (1992), Azevado & Sugahara (2013) and Karakaya et al (2011)

RESULTS

Multiple regression analysis was conducted to examine the relationship between the study variables and to test the research hypothesis. The adequacy of the model was confirmed by checking the regression assumptions, such as linearity, normality, homoscedasticity, and error independence. In addition, the data revealed that it had no issue of the multicollinearity and there were no outliers observations. The mean, standard deviation and the correlations among the variables of the study are illustrated in Table 3 providing initial support of the model framework.

Table 3: Descriptive statistics, correlations

	Mean	Standard Deviation	PED	IPA
Professional examination difficulties (PED)	3.57	0.458	1	
An intention to become a professional accountant (IPA)	3.45	0.643	.002	1

** . Correlation is significant at the 0.01 level

Hypothesis testing has been done to answer the research objectives. For hypothesis 1, researchers using multiple regression analysis. Prior to the hypothesis tested, the overall test result is shown in table 4 below:

Table 4: Model Summary^b

R	R Square	Adjusted R Squared	Standard Error of Estimate
0.002 ^a	0.000	-0.003	0.643

a. Predictors: Professional examination difficulties

b. Dependent Variable: An intention to become a professional accountant

From model summary as depicted in table 4 above, the independent variable of professional examination difficulties shows that, collectively the model has no effects on the variable (R square/(R2).

The result of multiple regression for hypothesis 1 is as follows:

Table 5: *Multiple Regression Analysis between Professional examination difficulty and An intention to become a professional accountant*

Variable	Beta Coefficient	T	Sig
Professional examination difficulties	0.002	13.396	0.963

Independent Variable: An intention to become a professional accountant

The multiple regression analysis result as depicted in table 5 above, shows that the professional examination difficulties have no significant relationship with an intention to become a professional accountant with the non-significance value is $p = 0.963$ or $p > 0.05$. The beta coefficient for this relationship is $\beta = 0.002$ and t value = 13.396. Therefore, the H1 is rejected. Hence, the professional examination difficulties is not a variable that influence the intention to become a professional accountant.

DISCUSSION

From the objective and hypothesis discussed above, the professional examination difficulties as an independent variable tested to determine its relationship to the dependent variable, namely an intention to become professional accountants among Bumiputra Accounting students in public universities in Malaysia. The researchers found that, there is no significant relationship between professional examination difficulties with an intention to become professional accountants among Bumiputra Accounting students in public universities in Malaysia. The researchers have successfully demonstrated that the professional examination difficulties have no significant relationship with an intention to become a professional accountant among Bumiputra Accounting student in public universities in Malaysia. Researchers believe that the difficulty of professional examination is not the predictor of Bumiputra Accounting students to become professional accountants.

Even though previous researches have shown that professional examination is difficult (Dibabe et al., 2015; Wen et al., 2015; Mat Bahari et al., 2014; Coe, 2013; Haou et al., 2013; Uyar et al., 2011; Mcdowal & Jackling, 2010), however, it has not become a limitation in the intention of the Bumiputera students to become professionals in the accounting field. The findings of this research also supported previous research of Wen et al. (2015), which found that accounting students have the intention to achieve their ambition in professional career despite the difficulty in professional examination. Furthermore, this research supports the research of Dibabe et al. (2015) who emphasized that there is no relationship between the difficulty and intention to remain in the accounting field.

Conversely, professional examination difficulty is not the determinant for the intention to become professional accountants. Although it can be overcome by revisions and consultations with lecturers. Most students also believe that in order to venture into any professional field, one need to be competent and able to face difficulties apart from possessing the skills required by the industry (Phin, 2014).

Basically, this research aimed to investigate the relationship between professional examination difficulty and the intention to become a professional accountant. In doing this, the present research supports the Social Cognitive theoretical framework by Bandura (1989). Even though students are not confident with their ability to face professional examination difficulty, but with their experience and observation, they will be able to overcome the difficulty.

According to this theory, students make observations through self observation, experience of former colleagues and own experiences in experiencing difficult tasks (Pajeras & Schunk, 2001). Hence, students eventually face the difficulty of professional examination in order to achieve their intention to become professional accountants. No matter how difficult the professional examination will be, students may take it as a step to become professional accountants in the future. The positive attitude from previous members attract them to stay calm in the professional field and achieve their intention to become professional accountants. Student feel confident with their ability to do well in the professional examination eventhough they knew the professional examination is normally more difficult. The authorities may apply this theory as one of schemes of work or syllabus. They can co-operate with intellectual people such as counsellors or people in the professional industries to develop a curricular based on the above theories to strengthen bumiputras student ability to face any obstacle and difficulty towards intention to become professional accountant.

From the management perspective, this study can provide valuable input to the various authorities, such as the Ministry of Higher Education, public and private universities, as well as the Non-Government Organization (NGO), in order to take this research as a challenge that requires their attention to maneuver an initiative to increase the number of professional accountants among Bumiputra. For example, it is necessary for the higher management and academicians in public universities to look at this research as a important step to increase the effort and broaden the initiative of increasing Bumiputera students' interest to endeavour in professional accounting career. Also, one of the initiatives is to offer professional programmes at the respective institution. A research by Samsuri et al., (2016), mentioned that there are not many public universities in Malaysia with the ability to produce accounting graduates who choose professional career.

Even though this finding shows that the professional examination difficulty is not the determinant for Bumiputera to endeavour in a professional career, yet public and private universities could assist this group to increase their preparation to face the examination. Conducting extra classes outside the learning period for students taking professional subjects increases their level of comprehension and knowledge in related areas. Despite knowing the fact that professional examination is difficult, lecturers should always enlighten the students the benefits they will obtain after sitting for the professional examination or upon completing the professional programme. The difficulties during the learning processes are common experiences as professional field students are useful as they become professional accountants (Zulkafli, 2018).

As a professional body, they should be more active in providing information about professional programmes in this country. Meeting customers' programme is capable to provide advisory service and information on the professional programme offered in this country (Zulkafli, 2018). As for employers, the demand for professional accountants is likely to increase where they do not only need to be filled to assist the financial department, but also the higher management as well. As stated by Ahmed (2016), excellent academic qualification is not a determining factor to job security of accounting graduates in this increasingly challenging world of business and finance. Employers prefer employees with versatility, able to think critically, competent, professionalism and ability to assist in making critical decision (Ahmed, 2016). Based on this, there is a need for

employers to look at this research as an initiative to overcome the inadequate numbers of professional accountant in Malaysia (Zulkafli, 2018).

The contribution of any study should be considered in the light of the study limitations. First, the data obtained for a certain period (cross sectional) and the casualties cannot be summarized even though such data collection is one of the main approaches involving intention as it is beneficial to the research. This research data was also based on self-report, therefore, may have social benefit or bias (Podsakoff & Organ, 1986). Secondly, even with the fact that this research obtained response rate of 27 per cent, exceeding the average response rate of 21 percent (in several business journals published since 1990), non-response bias should also be taken into consideration (Paxson, 1992). Statistically, this research does not show any existence of significant non-response bias. Nonetheless, the real non-response bias cannot be fully eliminated except if all the respondents answer the questionnaires. Thirdly, this research does not look into other factors that may have a relationship with the students' intention. Although professional examination difficulty is not one of the main factors of the intention to become a professional accountant. Thus, such research should be conducted as there are students who admitted that the professional examination difficulty is a barrier for them not to pursue their intention to become a professional accountant (Zulkafli, 2018; Abdullah, 2001). Fourthly, since all the respondents are the Bumiputera students in their final year at public universities, the findings may not be applied to other field or sector. In addition, the accuracy of a finding depends entirely the respondents' understanding of the research questions and their sincerity to answer all the questions. Besides, the researcher is not capable of controlling and ensuring that the respondents truly answer the questions related to all the variables in this research as the respondents may not understand the overall questions' purpose and intention, hence providing bias and inaccurate answers (Zulkafli, 2018).

It is suggested that future research could investigate the different effects of variables studied among various group and hierarchy. This research could also be reproduced using other variables, such as professional programme cost, length of study and high English language level that might yield different results. Besides that, future research may also use other determinants which may affect Bumiputras student's intention to get involved in professional career. Using additional features to understand and identify other factors for the Bumiputera to become a professional accountant is another approach that can be taken into consideration, which could produce another different result (Zulkafli, 2018). The reason is that, there might be interesting findings if the research is reproduced using different demographic, like new graduates and working experience of 1 to 2 years, including investigating whether it could produce different results. Nonetheless, researcher must identify the suitable respondents in order to discover new relationships and have more significance with the variables. Even though the findings may differ, it could be significant or not significant, the future research should also involve other universities. For instance, private universities, polytechnics, community colleges, and other private colleges. This research allows understanding of the situation that hinders the students' intention to engage in the professional accounting field (Zulkafli, 2018).

CONCLUSION

This research aims to understand how far the professional examination difficulty is connected to the Bumiputera students' intention to become a professional accountant. The research found that the professional examination difficulty factor is not a significant factor that causes the students not to have the intention to join the professional field. Although, the professional examination questions are difficult, the Bumiputera students still have the intention to become professional accountants. This research provided theoretical implication, implications for public and private

universities and employers by supporting the theoretical framework in finding solutions to increase the number of Bumiputera involve in this professional accounting field. The research result perceives the on-going effort required by the public universities and employers increase the Bumiputera students' intention to become successful professional accountants. All factions are vital in playing their roles not only seasonally, but continuously to achieve the nations' vision of achieving a total of 60,000 professional accountants mostly among Bumiputera (Zulkafli, 2018).

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