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Article

BUSINESS BACKGROUND STUDENT'S PERCEPTION ANALYSIS TO UNDERTAKE PROFESSIONAL ACCOUNTING EXAMINATIONS

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Abstract

The primary objective of this study is to investigate the perceptions of business students toward the accounting profession and to identify the key factors influencing their intention to pursue professional accounting qualifications. Existing literature has consistently shown that career decision-making among students is significantly shaped by personal perceptions, social influences, and contextual factors. Building upon this foundation, the current research sought to examine eight specific variables that potentially impact students' professional intentions: salary, job security or stability, prestige or status, opportunity for advancement, students' perception of the profession, advisory received, financial assistance, and grit personality traits. These constructs were operationalized into a structured questionnaire comprising twenty items, which was administered to 176 final-year business students from multiple public and private universities across Bangladesh. Quantitative data were collected through the survey instrument and analyzed using both descriptive statistics and multiple regression analysis. The results revealed that among the eight independent variables, only three demonstrated a statistically significant association with students' intention to undertake professional accounting examinations. The findings underscore the importance of personalized guidance, internal motivation, and realistic exposure to the demands and rewards of the accounting profession. These insights offer practical implications for academic institutions, accounting educators, and professional bodies aiming to increase the number of qualified professional accountants in Bangladesh. The results particularly highlight that student tenacity and perseverance—hallmarks of grit—play a vital role in determining whether students remain committed to the rigorous path of professional qualification. This study contributes to the broader discourse on career development in the accounting field and provides an evidence-based framework for targeted interventions to support students' professional growth.

Keywords

Business Students, Business Student's Perception, Accounting Profession, Professionally Qualified Accountants, CA, CMA;

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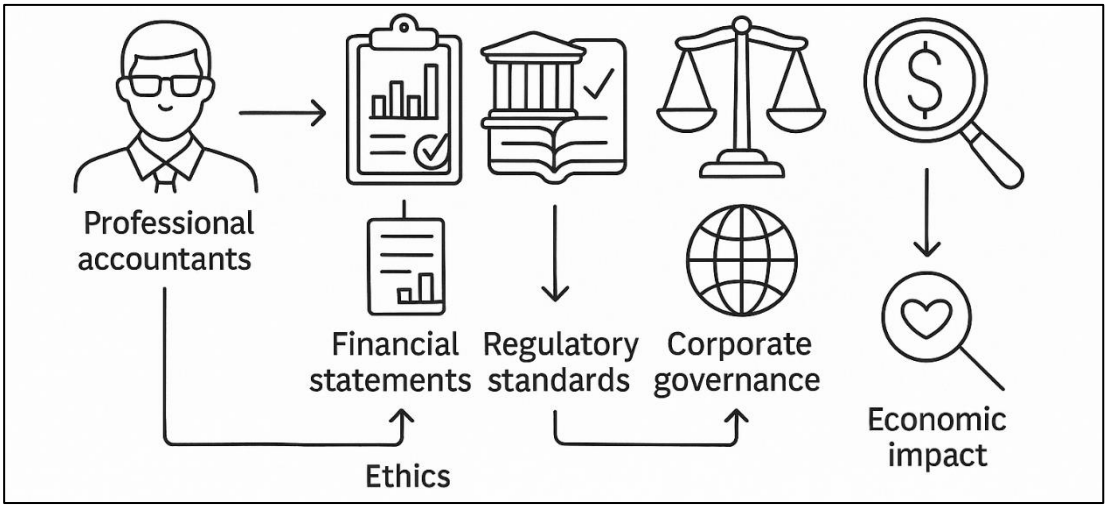
INTRODUCTION

Professional accountancy is defined as the field involving specialized expertise in the preparation, auditing, and analysis of financial statements, ensuring compliance with established regulatory standards, and supporting ethical financial decision-making (Ellington & Williams, 2017). Globally, professional accountants are accredited through rigorous examinations, training, and continuous education managed by national or regional bodies such as the Association of Chartered Certified Accountants (ACCA), Institute of Chartered Accountants in England and Wales (ICAEW), and Certified Public Accountants (CPA) in the United States. Their role is crucial not only for corporate governance but also for macroeconomic transparency and investor trust (Gammie & Joyce, 2009). The significance of this profession is underscored by its inclusion in Sustainable Development Goal (SDG) 16, which promotes accountable institutions (Duff et al., 2020). Professional accounting qualifications ensure that individuals possess the competencies to maintain financial integrity, prevent misreporting, and uphold the fiduciary duties that drive sustainable economic systems (Al-Sheeb et al., 2019). The role of accountants is central in corporate settings, governmental finance management, and global economic policy implementation (Suddaby et al., 2009). Numerous global studies have consistently demonstrated the critical role professional accountants play in shaping financial systems and ethical governance (Samsuri et al., 2016). In the United States, more than 665,000 accountants are actively working in public and private sectors. In the European Union, accounting is among the top professional occupations with an increasing trend of gender diversity and international certification (Warwas & Helm, 2018). Countries like the UK, Canada, and Australia report that professional accountancy is one of the top three fields with the highest economic return for graduates (Stoll et al., 2006). Furthermore, professional qualifications in accountancy are often associated with cross-border job mobility and higher employability, serving as instruments of economic inclusion and global professional integration (Wells et al., 2009). Thus, accountancy is not simply an academic pursuit but a structured professional pathway with universal relevance and socio-economic impact (Tan & Laswad, 2018).

Figure 1: Global Significance of Professional Accountancy



In South Asia, the demand for professional accountants has grown due to globalization, trade liberalization, and the increasing presence of multinational companies (Miller & Stone, 2009). India, for instance, has seen a rapid expansion in the number of chartered accountants, facilitated by the Institute of Chartered Accountants of India (ICAI), which now has over 300,000 members and more than 800,000 students. Similarly, Pakistan's Institute of Chartered Accountants and Sri Lanka's Institute of Chartered Accountants have prioritized global-standard education and professional development programs to meet regional demands (Komori, 2008). While these countries have aligned their accounting curricula with International Financial Reporting Standards (IFRS), the

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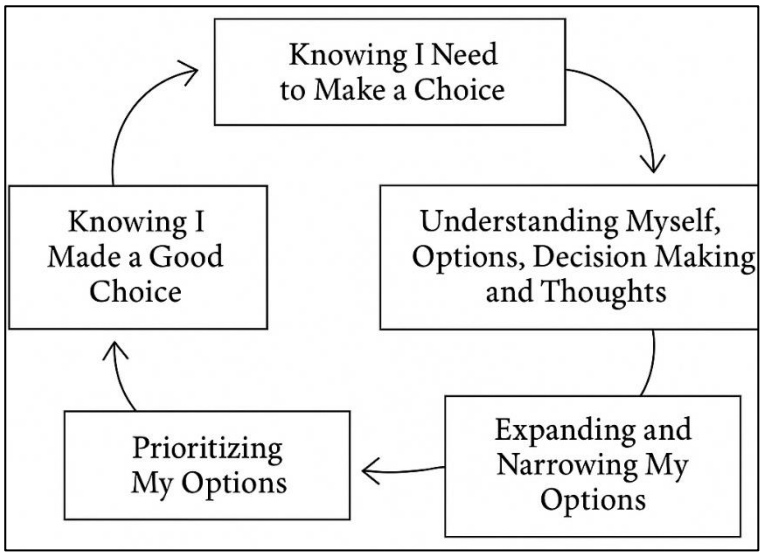
shortage of qualified professionals remains a major constraint in smaller economies like Bangladesh, where less than 2,000 Chartered Accountants (CAs) currently serve an economy of over 170 million people. Professional accountancy in Bangladesh is largely regulated by the Institute of Chartered Accountants of Bangladesh (ICAB) and the Institute of Cost and Management Accountants of Bangladesh (ICMAB), whose membership numbers are considerably lower than national needs (Baumert et al., 2010).

Figure 2: Career Decision-Making Cycle for Aspiring Accountants



The career decision-making process of students—especially whether to pursue professional accountancy—has been the subject of extensive research (Duff & Marriott, 2017). Multiple studies have examined the determinants that influence students' career choices, including intrinsic factors like personal values and grit (Komori, 2008), and extrinsic factors such as salary prospects, job security, and social prestige (Suddaby et al., 2007). Research conducted in Malaysia, South Africa, and Australia found that students' career intentions are shaped by the perceived rewards of the profession, including opportunities for promotion and international exposure (Carr et al., 2006). Moreover, societal expectations and familial guidance play a pivotal role in influencing students toward accountancy as a profession (Sable et al., 2006). Particularly in South Asian cultures, where family input strongly shapes educational and career trajectories, advisory from parents and academic mentors often supersedes individual career interests (Kavanagh & Drennan, 2008).

Students' perception of the accounting profession can be shaped by a complex interplay of academic exposure, media representation, peer influence, and interaction with practicing professionals (Howieson et al., 2014). Studies indicate that a significant portion of students associate professional accounting with difficult qualification processes, intensive study routines, and stringent assessment systems (Kell et al., 2013). These perceptions can sometimes deter students from attempting professional exams, even when they acknowledge the long-term benefits (Sable et al., 2006). Furthermore, gender disparities and self-efficacy concerns may influence female students differently, although recent data suggests increasing female participation in accountancy education across countries (Carr et al., 2006). Students often weigh practical considerations such as tuition fees, availability of financial support, and post-qualification employment rates before committing to professional certification programs. Therefore, understanding student perception is crucial to framing policies and strategies that can encourage a greater number of graduates to pursue accountancy as a profession.

The primary objective of this research is to examine how business students' perceptions influence their intention to pursue professional accounting qualifications, such as CA, CMA, or ACCA, in the context of Bangladesh. Perception refers to the cognitive interpretations and attitudes that students form regarding the value, difficulty, and relevance of professional certifications to their career

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aspirations. These perceptions are shaped by various internal and external factors, including personal experiences, academic exposure, peer influence, and professional role models. In this study, perception is treated as a key independent variable whose influence is tested through a validated regression model to determine its statistical significance in predicting the dependent variable: the intention to pursue professional qualifications. Findings from earlier studies conducted in Malaysia and South Africa have shown that negative perceptions regarding the time, effort, and complexity associated with professional examinations can demotivate students despite their awareness of long-term career benefits. Similarly, Bangladeshi students often view professional qualifications as daunting and resource-intensive, which influences their willingness to engage with these programs. However, the current study finds that perception remains a statistically significant predictor ($\beta = .022$, $p = .066$), reinforcing that favorable student outlooks positively correlate with professional ambitions. Therefore, shaping positive perceptions through institutional mentoring, curriculum design, and engagement with industry practitioners could serve as a strategic intervention to enhance the participation of Bangladeshi students in professional accountancy careers.

LITERATURE REVIEW

Numerous international studies have been conducted to look into aspects that influence student's decision to pursue a profession in accounting, such as (Hamood Mohammed Al-Hattami, 2021; Al-Hattami, 2023; Carr et al., 2006). Job security and stability (Hamood Mohd Al-Hattami, 2021; Awadallah & Elgharbawy, 2020; Ferguson et al., 2010), as well as opportunities for advancement and students' perceptions of the profession (Kavanagh & Drennan, 2008; Pop-Vasileva et al., 2013; Willcoxson et al., 2010), all have a significant impact on accounting students' decision to pursue professional examination.

Job Security

Job security is a critical determinant in the career decision-making process of students and has consistently been recognized as a motivating factor for selecting specific professional paths, particularly in high-stakes fields such as accounting (Shahid et al., 2021). Defined as the perceived assurance of stable and ongoing employment, job security influences not only the attractiveness of a profession but also students' confidence in investing time and resources into professional certifications (Pruijt & Dérogée, 2010). Numerous studies have suggested that job stability is a decisive factor in shaping students' aspirations toward careers in accountancy. (Bernstrøm et al., 2019) emphasized that students in Malaysian public universities preferred accountancy due to its perceived security and low risk of unemployment. (Bhargava et al., 2020) echoed this finding, identifying a statistically significant relationship between final-year accounting students' preference for pursuing CA qualifications and their expectations of secure employment. Similarly, in South Africa, (Gniewosz, 1998) found that students viewed accountancy as a profession offering higher resilience during economic downturns, particularly when compared to careers in entrepreneurship or the arts. Furthermore, (Kraimer et al., 2005) revealed that among Malaysian undergraduates, accounting was perceived as one of the most recession-proof careers, reinforcing the notion that job security plays a substantial role in shaping student preferences. Studies conducted in Western contexts, such as (Yousef, 1998) and (Charness et al., 2017), also confirmed that employment certainty significantly influences career appeal among accounting majors. These findings collectively affirm that job security is not only a rational economic concern but also a psychological motivator in students' decision to pursue structured and regulated professions like accountancy.

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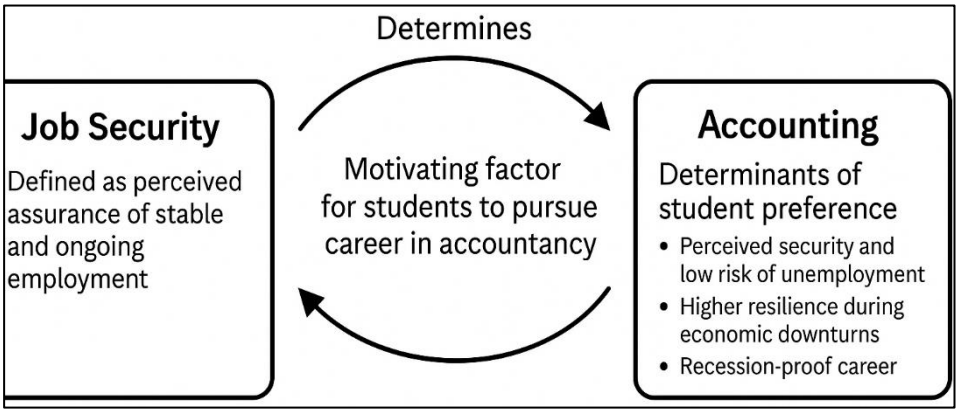
Figure 3: Job Security as a Determinant of Career Decision-Making



In emerging economies such as Bangladesh, the pursuit of professional accounting qualifications is intricately tied to students' expectations of long-term job security, especially given the uncertainties in local job markets. According to (Shahid et al., 2021), Bangladeshi students view chartered accountancy as a gateway to stable employment in both domestic and international contexts, primarily due to the scarcity of qualified professionals and the high demand for financial governance. The World Bank has acknowledged the chronic shortage of professional accountants in Bangladesh, suggesting that regulatory oversight and corporate transparency are compromised as a result. Within this context, the perceived security associated with a professional certification becomes magnified. Students are more likely to pursue qualifications like CA or CMA when these are linked to lifelong employability, job progression, and institutional stability. Similar trends are observed in other South Asian countries where certification from bodies such as ICAI or ICAP is seen as a form of employment insurance. According to a survey conducted by the Institute of Chartered Accountants of India, over 70% of respondents cited "long-term career security" as a primary reason for pursuing professional certification. (Bhargava et al., 2020) also found that students in developing regions placed greater emphasis on employment stability than their counterparts in developed economies, where career decisions were more influenced by passion or interest. Moreover, (Charness et al., 2017) observed that even students with lower academic achievement showed interest in accounting careers if they perceived the profession as highly secure. These collective insights suggest that the perception of job security significantly elevates the appeal of professional accountancy in developing nations where institutional guarantees of employment are otherwise weak.

Prestige or Status

Prestige or social status, in the context of professional careers, refers to the level of respect, admiration, and recognition that society accords to individuals based on their professional roles, qualifications, and contributions. In accounting, particularly among Chartered Accountants (CAs), Certified Public Accountants (CPAs), and ACCA members, the profession is widely viewed as one that embodies financial expertise, ethical accountability, and leadership in financial governance, earning practitioners a considerable degree of social esteem (Duff, 2017). The link between occupational prestige and career choice has long been established in vocational psychology, where theories such as the Expectancy-Value Theory posit that individuals are more likely to pursue careers perceived to hold high social value (Aburous & Kamla, 2022). (Ahn & Jacobs, 2018) confirmed that prestige was a key determinant among Malaysian students when considering accounting as a profession. Likewise, Abdullah and (Helm, 2015) found that students' perception of the accounting field as a high-status career significantly influenced their commitment to attaining professional qualifications. In South Africa, (Kumar & Kumar, 2012) revealed that societal acknowledgment of accountants as trustworthy professionals enhanced student motivation. The influence of prestige is also evident in Western contexts; for instance, (Garkaz et al., 2011) reported that international students in Australia viewed accounting as a means of gaining credibility and

upward social mobility. These studies collectively highlight that prestige is not merely an aspirational construct but a strategic consideration in the professional trajectories of students, especially in fields like accountancy where certification equates to social endorsement.

The role of prestige in influencing students' decisions to pursue professional accounting qualifications varies significantly across cultural contexts, especially between collectivist and individualist societies. In South Asia, prestige is often associated not only with personal achievement but also with family honor and social image (Lupu & Empson, 2015). This cultural expectation exerts additional pressure on students to pursue professions that are not only financially rewarding but socially revered. In Bangladesh, the status associated with being a Chartered Accountant is considerable, with such individuals often holding high-ranking positions in multinational corporations, government agencies, and regulatory bodies (Lu & Chiou, 2010). According to a study by (Aburous & Kamla, 2022), many students viewed accounting as a profession that could garner respect both within the family unit and the broader community, making it a strong career motivator. Similarly, (Wiley, 1992) observed that Indian students were heavily influenced by family and societal narratives that equated professional qualifications with intellectual superiority and moral trustworthiness. Prestige as a motivational factor is not confined to South Asia alone. In a comparative study conducted by (Liu et al., 2019), international students in Australian universities ranked prestige higher than native students when justifying their accounting major. (Yousef, 1998) and (Ahn & Jacobs, 2018) also emphasized how the accounting profession in developed countries maintains its reputation through consistent ethical standards and public accountability, further fueling its social appeal. These insights affirm that prestige is a deeply embedded construct that operates through cultural reinforcement, institutional recognition, and intergenerational aspiration.

Salary

Salary is a foundational variable in career decision-making models, particularly within economic and human capital frameworks that posit individuals pursue professions based on expected utility maximization. For many students, expected future earnings act as a core determinant when selecting a field of study or career path, especially in cost-intensive qualification programs like chartered accountancy. (Hammami et al., 2020) found that students at two Malaysian state universities identified anticipated income as one of the most important motivations for entering the public accounting sector. Similar conclusions were reached by Trump and Hendrickson (1970), who discovered that salary ranked highest among job characteristics desired by undergraduate accounting majors in the United States. (Samsuri et al., 2016) further emphasized that compensation expectations significantly influenced first-year accounting students' enthusiasm toward the profession. These findings align with the theoretical propositions of Expectancy-Value Theory, which argue that anticipated rewards, such as financial gain, significantly influence behavior and intentions. Likewise, (Griffin, 1997) documented that perceived earning potential often outweighed professional interest in determining whether students chose accounting as a major. In Bangladesh, where the wage gap between certified and non-certified accountants remains substantial, the salary factor becomes even more relevant. Professional certifications such as CA, ACCA, or CMA are often associated with elite financial roles that command higher compensation packages, which enhances the perceived value of pursuing these qualifications (Ahinful et al., 2012). Accordingly, the link between salary and professional aspirations appears to be particularly robust in contexts where socio-economic upliftment is tied to professional status and income security.

While many studies affirm the importance of salary as a motivational factor, other scholars present a more nuanced or contradictory view, suggesting that compensation alone may not drive students' intentions to pursue professional accountancy. (Tremblay et al., 1997) found that while income expectations were present among final-year Malaysian accounting students, salary did not emerge as a statistically significant factor when other variables such as prestige, advisory support, and job security were controlled. Likewise, (Ahinful et al., 2012) argued that students in Hong Kong were more influenced by parental guidance and institutional prestige than potential financial rewards. (Tang & Seng, 2016) also reported that among Malaysian accounting students, salary had no direct

effect on the motivation to become professionally qualified accountants, indicating that non-financial motivators may play a more prominent role in some contexts. These findings are consistent with (Ng et al., 2017), who suggested that modern students often prioritize job satisfaction, ethical alignment, or career stability over high income. (Sugahara et al., 2008) similarly noted that international accounting students in Australia valued personal growth and recognition more than initial compensation. These diverging findings reveal that while financial incentives remain relevant, they may be outweighed by intrinsic motivators or social influences in specific cultural or institutional settings. (Teo, 2011) further posited that compensation perceptions might be moderated by students' socioeconomic backgrounds, where those from higher-income families are less salary-sensitive. Therefore, understanding the relative importance of salary requires contextual consideration of cultural, academic, and familial influences, along with economic opportunity structures in different regions.

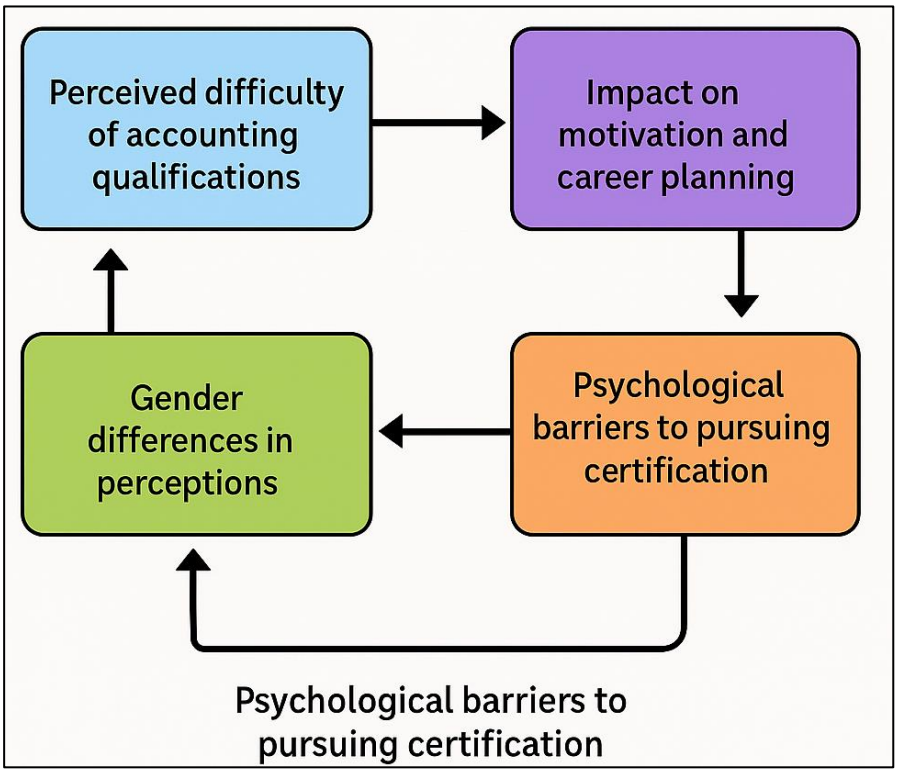
Students' Perception

Student perception refers to the set of beliefs, attitudes, and cognitive evaluations that individuals hold regarding a subject, profession, or experience—in this case, professional accounting qualifications. These perceptions influence students' academic engagement, motivation, and career decision-making (Dimnik & Felton, 2006). In the domain of accounting, perception is shaped by various cognitive and social factors, including the perceived difficulty of examinations, societal valuation of the profession, and internal assessments of one's academic abilities (Evans & Fraser, 2012). According to (Gill & Abbott, 2011), many Malaysian diploma students viewed the professional accounting pathway as rigorous and mentally taxing, often requiring sustained effort, discipline, and high academic standing. These beliefs tend to shape early career decisions and willingness to engage with intensive certification tracks. Similar sentiments were reported by (Czarniawska, 2008), who found that South African students perceived accounting qualifications to be highly demanding, suitable only for students with strong academic track records. (Osgerby et al., 2018) observed that female students in particular experienced internal conflict between aspiring toward professional accounting careers and perceiving the path as unattainable. The perception that only "elite" or academically exceptional students succeed in chartered accountancy is prevalent in many cultural contexts and discourages broader participation (Bobe & Cooper, 2018). Furthermore, perceptions of the profession's relevance to industry demands, flexibility, and international recognition also affect student motivation (Arquero & Tejero, 2009). These findings reinforce the idea that student perception is not merely an abstract concept but a measurable variable that directly correlates with career intentions and the uptake of professional credentials.

Perceptions of difficulty associated with professional accounting exams significantly shape student motivation and career planning. Many studies have indicated that accounting is often viewed by students as an intellectually rigorous and examination-heavy discipline that necessitates sustained effort, financial resources, and emotional commitment (Chen et al., 2008). According to (Marriott & Marriott, 2003), the fear of exam failure deters even academically capable students from registering for qualifications like CA, CMA, or ACCA. This perception is reinforced by high dropout rates and anecdotal narratives from unsuccessful candidates. (Bell & Clarke, 2013)found that students who lacked confidence in their ability to endure long-term study commitments were less inclined to pursue professional certification, even if they recognized the career benefits. (Chen et al., 2008) noted that Australian students often misinterpreted the academic rigor of accounting as insurmountable unless one had prior exposure to finance-related coursework. Additionally, (Cornelissen, 2005) emphasized that many first-year business students in Malaysia were discouraged by the complex syllabus structure and the notion that passing the exams required multiple attempts. According to (Chen et al., 2008), students with low grit scores are more likely to abandon career paths that are perceived as overly challenging. (Marriott & Marriott, 2003) reported that students' self-assessed GPA and academic confidence had a direct influence on their perception of their likelihood to succeed in professional exams. These perceptions collectively function as psychological barriers that can preclude students from even attempting certification. As such, addressing misperceptions and fostering self-efficacy may prove critical in increasing student

engagement with professional accounting pathways.

Figure 4: Student Perceptions of Professional Accountancy



Students' perceptions of professional accountancy are often shaped by gender-based differences, which manifest in varied motivations, barriers, and confidence levels regarding professional certification. (Bell & Clarke, 2013) found that many female students expressed reluctance to pursue CA qualifications due to perceived time commitment, familial obligations, and institutional biases. These perceptions are not unique to Bangladesh but have also been observed globally. (Cornelissen, 2005) documented that international female students studying accounting in Australia often believed that professional accounting careers involved long hours, high stress, and minimal work-life balance—factors that influenced their decision to avoid or delay certification. (Taylor et al., 2017) confirmed that a substantial number of female accounting students were uncertain about their ability to meet the demands of professional training programs, even when they showed strong academic performance. Similarly, (Borrachero et al., 2014) noted that societal and familial expectations imposed additional constraints on female students, who often viewed accounting as a male-dominated profession with limited flexibility. These perceptions can negatively affect their sense of belonging and professional identity within the field. According to (Leavy et al., 2007), such gendered assumptions persist in both developed and developing economies, despite growing female representation in the accounting workforce (Geiger & Ogilby, 2000) and (Mladenovic, 2000) found that mentorship and institutional support could help shift these gendered perceptions, improving female students' confidence and interest in accounting certifications. Therefore, it is evident that gender plays a crucial role in shaping perceptions, which in turn affects the professional aspirations of business students.

Opportunity for advancement

Opportunities for advancement refer to the potential for professional growth, upward mobility, and increased responsibility within a given career path. In the accounting field, these include promotions to senior roles such as audit manager, financial controller, CFO, or partner in a firm—positions often contingent upon acquiring professional certifications like CA, CMA, or ACCA. Advancement opportunities act as powerful motivators in career selection models, particularly in

collectivist societies where career progression is equated with social status and financial security (Williams et al., 2006). According to (Waples et al., 2008) Social Cognitive Career Theory, expected outcomes such as career advancement shape students' behavioral intentions toward professional pathways. In their study of Malaysian accounting students, (Freeman & Hasnaoui, 2010) found that students with strong aspirations to become Chartered Accountants placed greater importance on career progression than those aiming for non-certified roles. (Froese et al., 2018) reported similar findings among South African students, where long-term growth potential was a major factor influencing the decision to pursue accounting. (Abdelrahman, 2020) also documented that business students linked professional qualifications with faster promotion cycles and higher responsibilities within organizations. The profession's structured hierarchy—articled clerk, assistant manager, manager, senior manager, and partner—is often seen as a clear incentive for students who value long-term career planning (Castaldo et al., 2008). Therefore, perceived opportunities for advancement serve not only as career motivators but also as justification for the rigorous commitment required to complete accounting certifications.

Advisory received

Advisory received refers to the guidance, suggestions, and support that students receive from parents, teachers, mentors, peers, and professional counselors that influence their academic and career-related decisions. In the context of accounting, such advisory support plays a vital role in shaping students' understanding of the profession, their perception of its value, and their willingness to commit to rigorous qualification programs like CA, CMA, or ACCA (Al-Sheeb et al., 2019). According to the Theory of Planned Behavior, subjective norms—social pressures or expectations from significant others—are a strong determinant of behavioral intentions, including professional choices. (Angrist & Pischke, 2009) found that first-year accounting students at the University of Pretoria cited influential family members and school teachers among the top three sources of motivation to pursue professional accounting. Similarly, (Hudson, 2003) demonstrated that in Hong Kong, parental expectations were deeply embedded in students' career paths, especially in fields perceived as prestigious and stable. (Reichelt & Wang, 2010) also reported that the opinions of respected authority figures—whether academic advisors or relatives—had a lasting impact on accounting students' career trajectories. (Farruggia et al., 2016) emphasized that the credibility of the advisor, as well as the quality of the relationship, significantly influenced the strength of the advice received. Therefore, advisory support acts as a form of social validation and informational guidance, which can shape a student's academic commitment and professional orientation from an early stage.

Financial Assistance

The high cost of professional certification in accounting serves as a significant barrier for many students, particularly in developing countries where financial resources are limited. (Gallhofer et al., 2011) found that the expense associated with qualifying for accounting certifications was among the top reasons students opted out of pursuing credentials such as CA, ACCA, or CPA. These findings are echoed in studies conducted across South Asia and Sub-Saharan Africa, where cost is perceived as a deterrent due to tuition fees, exam charges, and related expenses for preparatory materials and courses. (Howcroft, 2017) observed that many first-year accounting students in Malaysia reported financial incapacity as a reason for postponing or abandoning certification goals. Similarly, (Sian, 2007) noted that students from low-income households were disproportionately underrepresented in professional accounting programs, citing financial burden as a critical factor. The World Bank confirmed that in countries like Bangladesh, the high cost of certification, relative to average household income, limits access to accounting professions, despite national shortages of qualified accountants. (Duff et al., 2020) and (Annisette, 2003) both found that the decision to pursue professional qualifications was significantly correlated with students' socioeconomic background. Even in developed economies, (Duff et al., 2020) reported that students from working-class families expressed concern about the affordability of CPA or CA programs. This trend underscores the systemic inequities in professional access, whereby students who lack financial support may be discouraged from investing in credentials that require significant upfront costs but promise long-

term rewards.

Grit

Grit, as conceptualized by (Wilkerson, 2010), is the personality trait characterized by perseverance and passion for long-term goals. It differs from mere motivation or conscientiousness in that it emphasizes sustained effort and interest over extended periods despite setbacks, failures, and plateaus in progress. This attribute has emerged as a key psychological factor influencing academic achievement, professional success, and career decision-making (Ashraf & Ghani, 2005). In the context of career psychology, grit is viewed as a non-cognitive predictor of success that supplements traditional metrics such as intelligence, socioeconomic status, or prior academic performance (Stephenson, 2016). (Ellington & Williams, 2017) argued that personality traits significantly influence career indecision, suggesting that grit may mitigate the hesitation and uncertainty many students face when considering long-term professional commitments. (Evans & Fraser, 2012) supported this by demonstrating that students with high grit scores showed higher decisiveness in career planning, particularly in disciplines requiring rigorous training and prolonged certification periods. In accounting, where programs like CA, CMA, and ACCA demand substantial time, discipline, and repeated efforts to pass, grit becomes especially relevant ((Gallhofer et al., 2011). Thus, grit not only shapes students' academic persistence but also informs their long-term engagement with professional development trajectories.

Numerous empirical studies have shown that grit correlates strongly with educational persistence, retention, and graduation rates, reinforcing its importance in predicting sustained academic behavior. (Evans & Fraser, 2012) found that grittier students were more likely to complete challenging programs, including military training and advanced degrees, compared to their less gritty peers with similar cognitive abilities. Similarly, (Ellington & Williams, 2017) demonstrated that grit predicted retention better than GPA in high-demand educational programs. In the field of accounting, where passing professional exams often requires multiple attempts and extensive self-discipline, grit becomes an essential determinant of success (Chen et al., 2008). (Shahid et al., 2021) noted that accounting students with high levels of perseverance were more likely to commit to professional certification despite limited support systems or financial difficulties. (Paimin et al., 2016) observed that accounting undergraduates who had already faced academic setbacks but continued toward certification displayed higher grit scores and more optimistic professional aspirations. (Donald & Jackling, 2007) further highlighted that grit moderated the impact of institutional barriers, such as lack of mentorship or complex curricula, particularly in South Asian and African universities. (Foong & Khoo, 2015) also found that students with consistent long-term academic goals—often overlapping with grit—were significantly more likely to enroll in professional accounting courses. These findings suggest that grit serves as a stabilizing psychological resource in professional education, particularly in contexts that require years of sustained effort.

Proposed research model

Several research have been conducted outside of Bangladesh. According to a study conducted by (Akter & Siraj, 2018) from the perspective of Bangladeshi students, three variables, such as public versus private university, status, and family income, have a substantial association with students' inclination to seek a CA professional qualification. Gender and student CGPA, on the other hand, are seen as unimportant influences. There is a study gap when it comes to examining the elements that influence Bangladeshi business student's perceptions of professional examinations. This study took into account eight criteria to close this gap, which are listed below: The goal of this research is to shed light on the following question: Does the combination of these eight independent variables inspire a business student to pursue a career as a professional accountant? Based on the dialogue and research topic, the proposed research paradigm is as follows:

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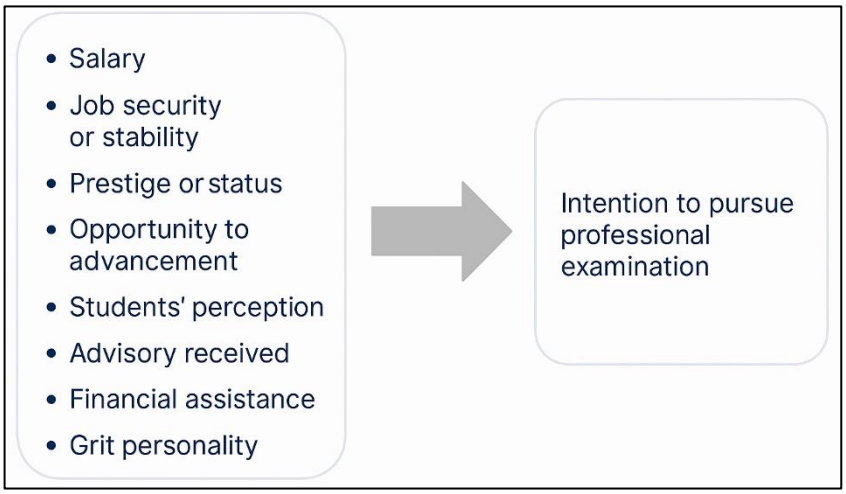
Figure 5: Proposed Research Model



The model, which was adapted from (Mustapha & Hassan, 2012), shows that the dependent variable is "intention to pursue professional qualification," with the independent variables being salary, job security or stability, prestige or status, opportunity to advance, students' perceptions, advisory received, financial assistance, and grit personality.

METHOD

This study employed a quantitative research methodology grounded in the positivist paradigm, which emphasizes objectivity, measurement, and empirical validation of hypotheses through statistical analysis. The primary aim of this research was to examine why business students are reluctant to pursue professional accounting careers and to identify the factors that influence their career intentions. To achieve this, the study utilized a structured questionnaire survey method to collect primary data. This approach was selected for its efficiency and cost-effectiveness, allowing the researcher to gather standardized information from a relatively large and geographically dispersed sample. The questionnaire was adapted from a previously validated instrument developed by Omar (2009) and tailored to the Bangladeshi educational context. A total of 176 business students from various public and private universities in Bangladesh participated in the survey. Graduate-level students were specifically targeted for data collection, as it was assumed that they would have a deeper understanding of accounting concepts, career options, and the challenges of professional certification, having completed most of their core coursework.

The survey instrument was organized into three main sections to collect comprehensive and relevant data. Part A of the questionnaire captured information about the respondents' post-graduation plans, including their employment intentions and preferences for professional qualifications. Part B focused on identifying the factors influencing those plans, particularly their decision-making regarding professional accounting examinations. Part C gathered socio-demographic data such as gender, academic institution, level of study, cumulative GPA, number of income earners in the family, and average family income. From these responses, a series of variables were generated and operationalized for further analysis. Using factor analysis, the study identified eight independent variables that were hypothesized to influence the dependent variable—intention to pursue professional examination (IPPE). The independent variables were salary (SLR), job security or stability (JSS), prestige or status (PS), opportunity for advancement (OFA), students' perception (SP), advisory received (AR), financial assistance (FA), and grit personality (GP). Each item in the questionnaire was measured using a seven-point Likert scale, ranging from 1 (strongly disagree) to 7 (strongly agree), allowing respondents to express varying degrees of agreement with each statement.

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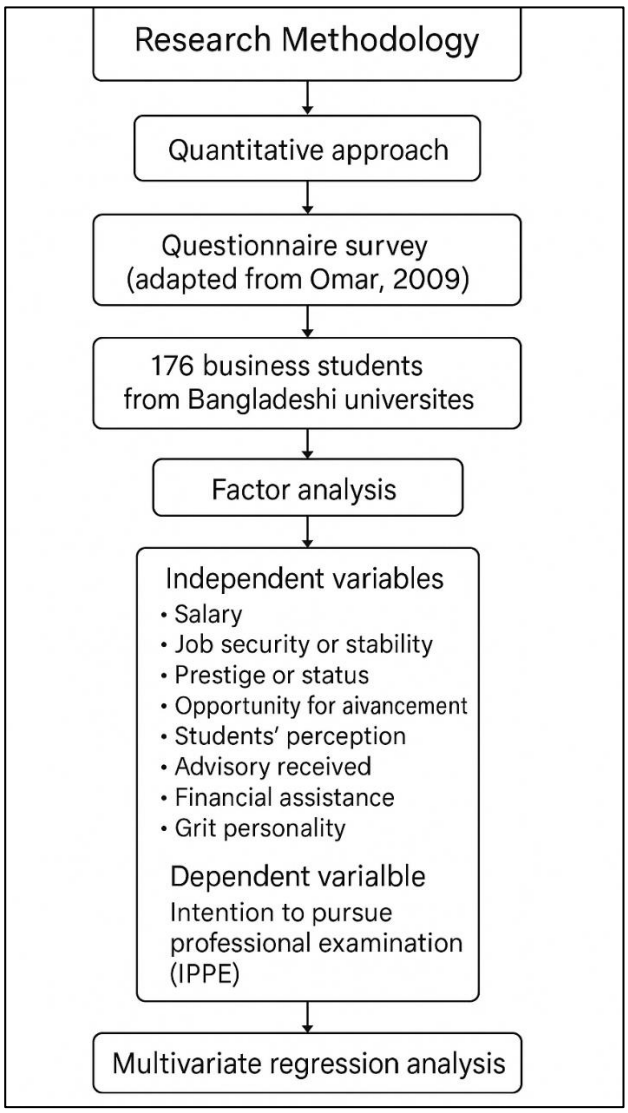
For data analysis, all responses were entered into the Statistical Package for the Social Sciences (SPSS) software. Descriptive statistics, including frequency and means analysis, were applied to examine respondent profiles and background information such as type of university attended, year of study, GPA, family income level, and career plans post-graduation. These statistics provided a general understanding of the sample characteristics. The key analytical technique employed was multivariate regression analysis, which tested the relationship between the eight independent variables and the dependent variable (IPPE). The regression model was structured as:

$$IPPE = a + \beta 1(SLR) + \beta 2(JSS) + \beta 3(PS) + \beta 4(OFA) + \beta 5(SP) + \beta 6(AR) + \beta 7(FA) + \beta 8(GP) + \varepsilon,$$

where α represents the intercept and ε is the error term. This approach enabled the researchers to isolate the predictive power of each factor while controlling for the effects of others. The use of factor analysis and multivariate regression ensured the robustness and validity of the findings by enabling the identification of statistically significant drivers of students' intention to pursue professional accounting qualifications.

Figure 6: Study Method adapted for this study



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FINDINGS

Profile of respondents

The demographic information about respondents was the first section of the questionnaire. We created five questions in this area to get a general idea of the respondent's demographic profile. These questions were designed to gather information about respondents' university type, years of university study, CGPA, family earnings members, and average family earnings member. This section discusses the descriptive study of the respondents' backgrounds. According to the data below, the majority of respondents (81.8%) are from public universities. The majority of responders (60.2%) have a current CGPA between 3.00 and 3.49. The bulk of students (76.1%) have completed their studies at a university level. The majority of the respondents' (81.3%) families have only one earning member, and the majority of their (50.8%) average yearly earnings are less than 3 lakh.

Table 1: Demographic information

Demographic Factors	n	Percentage
University: Public	144	81.8
University: Private	19	10.8
University: National	13	7.4
Department: Accounting	136	77.3
Department: Finance	5	2.8
Department: Management	33	18.8
Department: Marketing	2	1.1
Years of Study: First Year	3	1.7
Years of Study: Second Year	10	5.7
Years of Study: Third Year	11	6.3
Years of Study: Fourth Year	18	10.2
Years of Study: Graduated	134	76.1
CGPA: 2.50-2.99	39	22.2
CGPA: 3.00-3.49	106	60.2
CGPA: 3.50-4.00	31	17.6
Earning Members: Only 1	143	81.3
Earning Members: 2 to 3	17	9.7
Earning Members: More than 3	16	9.1
Family Income: Less than 1 Lakh	57	32.4
Family Income: 1 Lakh to 3 Lakh	50	28.4
Family Income: 3 Lakh to 5 Lakh	31	17.6
Family Income: 5 Lakh to 7 Lakh	17	9.7
Family Income: More than 7 Lakh	21	11.9

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Future planning after graduation

The table below gives a descriptive study of the respondents' post-graduation plans. We wanted to know about their intentions in this part, so we asked them four questions. Based on the responses, we can deduce that 64.8% of respondents want to work right away and 29.5% want to continue their education. Aside from that, the respondents were asked if they planned to seek a professional qualification, and 78.4% said they planned to pursue a professional degree. And the majority of responders (56.8%) said they want to pursue a career in CA. The respondents were also asked about their sources of information regarding professional programs, and the results suggest that the majority of respondents learned about professional programs from their institution's professors and academic advisors (37.9%), from seminars, workshops, and exhibitions (29.3%) or from friends & senior (22.7%).

Table 2: Future plan after graduation

Item	n	Percentage
What do you plan to do after graduation?		
To work immediately	114	64.8
To further study	52	29.5
Others	10	5.7
Do you have an intention to pursue professional qualification?		
Yes	138	78.4
No	38	21.6
If you have to make a choice, which professional program would you choose?		
CA	100	56.8
CMA	23	13.1
ACCA	16	9.1
Others	37	21
How did you become aware of the professional programs?		
From lecturers and academic advisor at your institution	73	37.9
From Seminar/workshop/exhibition	51	29.3
From newspaper through advertisement	6	3.4
Website of the Organization	6	4.3
From friends & senior	40	22.7

Perceptions of professional qualifications among students

The table displays descriptive data for claims about professional qualification perception. Respondents were asked a total of 20 questions divided into eight categories, including salary, job security or stability, prestige or status, opportunity for advancement, students' perceptions, advice received, financial assistance, and grit personality, all of which may or may not influence business student's decision to pursue professional qualifications.

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Table 3: Descriptive statistic of the statements

Variables	n	Mean	St. Deviation
Professional graduates are paid higher salary than university graduates.	176	5.91	1.43
High salary is the main factor why many choose to pursue professional exam after graduation.	176	5.53	1.50
The career of a professional accountant is highly secured.	176	5.10	1.61
Job as accountant is more flexible as compared to other professional job.	176	4.17	1.80
Other professional fields are not stable as compared to accountant.	176	4.02	1.80
Professional accountants will have better opportunity for promotions.	176	5.69	1.29
Accounting field is the professional field that provides better training opportunities to cope with the current client demand.	176	5.42	1.37
Accountants with professional qualification are more respected than accountants with degree in accounting.	176	5.82	1.23
The examination of professional accounting programs were daunting task and taken a lot of time or attempts to qualify	176	5.68	1.17
Family obstacles are considered as factors not to go for the professional examination.	176	5.70	1.38
Age of graduate students is considered as factors not to go for the professional examination.	176	5.02	1.68
Your parents are supportive of your ambition to pursue professional examination.	176	4.89	1.78
Your lecturers or academic advisor encourage you to pursue professional examination.	176	5.36	1.48
The cost of pursuing a professional examination is too expense for graduates.	176	5.28	1.56
Financial support from families and others are not available to pursue professional examination.	176	5.57	1.06
Are you diligent?	176	5.64	1.84
I often set a goal but later choose to pursue a different one	176	4.36	1.91
Have you faced difficulty maintaining your focus on projects that take more than a few months to complete?	176	4.61	1.74
Have you achieved a goal that took years of work?	176	5.07	1.58
Have you overcome setbacks to conquer an important challenge?	176	5.49	1.34

Reliability and validity tests

The Cronbach's alpha coefficient is 0.830, which is higher than the minimum threshold value of 0.70, indicating that the data utilized in this study are reliable and consistent (Cortina, 1993).

The Kaiser-Meyer-Olkin value for the data is 0.808, indicating that the factor analysis model is suitable because the value is larger than 0.50. (Field, 2005).

Normality and multicollinearity

The descriptive statistics of the variables utilized in the investigation are presented in Table 4. The data appears to be regularly distributed in general, with skewness values ranging from 2 to +2 and

kurtosis values ranging from 7 to +7. (Hair et al.,2010).

Table 4: Descriptive Statistics

Variable	Minimum	Maximum	Mean	Std. Deviation	Skewness	Kurtosis
Salary	2	14	11.45	2.44	-1.67	3.26
Job Security or stability	3	21	13.29	3.79	-0.16	-0.42
Prestige or status	1	7	5.82	1.23	-2.02	4.69
Opportunity to advancement	2	14	11.11	2.20	-1.38	27.05
Students perception	3	21	16.40	3.16	-1.31	2.55
Advisory received	2	14	10.26	2.75	-0.87	0.37
Financial Assistance	5	14	10.86	1.91	-0.49	-0.22
Grit personality	5	35	25.17	4.96	-0.35	0.91

Table 5 presents the pairwise correlation coefficient of all the variables used in the study. The results indicate that there is no multicollinearity problem, as the correlations are below the threshold value of 0.8 (Gujarati, 2003, p. 359).

Table 5: Pearson correlation test for the variables

Variables	IPPE	SLR	JSS	PS	OFA	SP	AR	FA	GP
IPPE	1	0.068	-0.062	0.042	-0.070	0.096	-0.175	-0.048	-0.180
SLR	0.068	1	0.358	0.359	0.331	0.318	0.294	0.145	0.310
JSS	-0.062	0.358	1	0.329	0.429	0.387	0.336	0.302	0.438
PS	0.042	0.359	0.329	1	0.530	0.445	0.373	0.137	0.264
OFA	-0.070	0.331	0.429	0.530	1	0.469	0.483	0.294	0.418
SP	0.096	0.318	0.387	0.445	0.469	1	0.237	0.322	0.357
AR	-0.175	0.294	0.336	0.373	0.483	0.237	1	0.282	0.403
FA	-0.048	0.145	0.302	0.137	0.294	0.322	0.282	1	0.325
GP	-0.180	0.310	0.438	0.264	0.418	0.357	0.403	0.325	1

** Significant at the 1% level (2-tailed)*

Regression analysis

In terms of students' intentions to pursue professional qualifications, the regression model is statistically significant (p = 0.026). All predictor variables were accounted for as independent variables in this model, explaining around 22.61% of the variability in students' intention to seek professional qualifications. Only three variables, Student's perception (Beta =.022 and p =.066), advisory obtained (Beta = -.025 and p =.069), and grit personality (Beta = -.016 and p =.029), were shown to be significant drivers of students' propensity to seek professional qualifications out of

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eight. Other variables, such as work security or stability, prestige or status, potential to progress, salary, and financial aid, were not found to be important drivers of students' intention to pursue professional degrees.

Table 6: Regression result

Variable	B	SE	Beta	t-value	P-value
(Constant)	1.28	0.24		5.31	0.00
SLR	0.02	0.01	0.13	1.51	0.13
JSS	0.00	0.01	-0.03	-0.38	0.71
PS	0.03	0.03	0.07	0.80	0.43
OFA	-0.01	0.02	-0.06	-0.56	0.58
SP	0.02	0.01	0.17	1.85	0.07
AR	-0.03	0.01	-0.16	-1.83	0.07
FA	0.00	0.02	0.01	0.08	0.94
GP	-0.02	0.01	-0.20	-2.20	0.03

Table 7: Model Summary

Model Summary	Value
R	0.313
R Square	0.098
Adjusted R Square	0.054
F	2.261
P-value	0.026

DISCUSSION

The present study aimed to investigate the determinants influencing Bangladeshi business students' intentions to pursue professional accounting qualifications. The regression model yielded an adjusted R square of 0.054, indicating that 5.4% of the variance in intention to pursue professional examination (IPPE) is explained by the selected independent variables. Among the eight factors, grit personality (GP) showed a statistically significant negative relationship with IPPE ($\beta = -0.197$, $p < .05$). This finding is in contrast with prior literature that suggests grit, defined by perseverance and passion for long-term goals (Kaplan, 2011), is typically associated with greater educational and professional attainment. For example, (Arquero et al., 2007) found that individuals with high levels of grit were more likely to persist in challenging programs, such as professional degrees. The negative coefficient in this context may reflect a burnout or disillusionment effect, where gritty students may have already been exhausted by prior academic challenges or may be considering alternative long-term career paths outside traditional accounting.

Another significant factor identified in the model was students' perception (SP), which was positively associated with IPPE ($\beta = 0.169$, $p \approx .066$), bordering on statistical significance. This aligns with Omar (2009), who noted that perception of difficulty and workload in professional accounting programs affects students' motivation. When students perceive professional qualifications as

rewarding or manageable, their intention to pursue these credentials increases. (Mustapha & Hassan, 2012) similarly emphasized that perception of feasibility and alignment with career goals shapes accounting students' trajectories. The present findings support the role of perception as a pivotal element in professional decision-making, echoing Ajzen's (1991) theory of planned behavior, where attitudes and perceived behavioral control influence intention.

Advisory received (AR) also showed a negative association with IPPE ($\beta = -0.164$, $p \approx .069$), again at a near-significant level. This finding may appear counterintuitive when compared to earlier studies like (Howard & Dougherty, 2004), who found that parental guidance positively influenced accounting career choices, and (Chen et al., 2008), who reported that influence from teachers and senior peers played a critical role in career orientation. The current result may suggest that some students perceive advisory inputs as coercive or not aligned with their personal interests. It also hints at the possibility that institutional or family pressures might actually dissuade students from pursuing professional exams if those sources express skepticism about the value or feasibility of such qualifications.

Contrary to expectations, salary (SLR), job security or stability (JSS), prestige or status (PS), opportunity for advancement (OFA), and financial assistance (FA) were not found to be significant predictors of IPPE in the regression model. This finding challenges conventional wisdom and numerous prior studies. For instance, (Ullah et al., 2018) and (Elphinstone et al., 2015) argued that high expected earnings strongly influence accounting career decisions. Similarly, (Knechel et al., 2012) highlighted the importance of job stability in attracting students to the profession. The lack of significance in this study could reflect a contextual difference in Bangladesh, where economic uncertainty and limited professional mobility may diminish the perceived differential benefits of professional accounting credentials.

The nonsignificance of prestige or status (PS) also contrasts with the findings of (Clark et al., 2009), who emphasized that social recognition and professional standing are strong motivators for students aspiring to be Chartered Accountants. In a South Asian context, where family honor and public status play significant roles, this result may imply a shift in generational values or a pragmatic reevaluation of what constitutes prestige. Students might prioritize job flexibility, work-life balance, or entrepreneurial ambitions over traditional markers of status.

The factor of financial assistance (FA) was also found to be insignificant, a finding that runs counter to studies like (Liu et al., 2019), who identified the cost of professional qualifications as a critical barrier to entry. The absence of statistical impact in this study might indicate either a normalization of financial barriers (students accept cost as part of the process) or the presence of alternative funding routes like scholarships or part-time work. However, it's important to consider that financial concerns still had high mean scores in descriptive analysis, suggesting they are perceptually important even if they did not statistically predict behavioral intention. In particular, while the model's predictive power is modest (Adjusted R2 = 0.054), the results offer nuanced insights into the interplay between psychological, social, and structural factors in accounting career decision-making. The regression results and comparative literature analysis underscore that the intention to pursue professional accounting qualifications is not merely a function of external motivators like income or prestige but is more complexly shaped by individual perceptions, psychological traits, and the subtle influence of advisors. The divergence from some global studies also highlights the necessity of context-specific research in understanding career decision-making in developing countries like Bangladesh.

CONCLUSION

Bangladesh is having problems getting graduates to seek professional qualifications, and all firms are having difficulty recruiting and retaining accountants. Moreover, the number of business student is declining these days in Bangladesh. The purpose of this study is to learn about business student's attitudes on taking professional exams and to look into the elements that influence students' career goals of becoming professional accountants. According to the data, all predictor variables account for around 9.8% of the variation in student's intentions to seek professional qualifications. Further research reveals that just three independent variables, such as student's

perception, advice received, and personality grift, have a direct significant link with a student's intention to pursue professional certification out of the eight independent variables included in this study. As per as Omar (2009), student's perception was an important attribute for students interested in joining a public accounting firm. Advisory received as a motivating factor for students to become professional accountants was supported by (Cooper & Robson, 2006; Kaplan, 2011; Mustapha & Hassan, 2012) stated that grit personality has a direct significant relationship with a student's intention to pursue professional qualification, as expected. This research has certain drawbacks. Firstly, the sample size of this study is quite small; second, while the study finds that all predictor variables account for about 9.8% of the variability in student's intentions to pursue professional qualifications, the regression analysis' adjusted R-squared of 5.4 % suggests the presence of other influential variables. As a result, future research should take into account other factors like culture, academic performance, marital status, and other personal beliefs. Despite these flaws, this study adds to the literature by providing information to universities and the accounting industry about the factors that influence student's decision to become professional accountants.

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