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**HUBUNGAN ANTARA KESUKARAN PEPERIKSAAN,
PENGETAHUAN PERAKAUNAN DAN HASRAT
MENJADI AKAUNTAN PROFESIONAL:
EFIKASI KENDIRI SEBAGAI PENGANTARA**



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UUM
Universiti Utara Malaysia

**DOKTOR PENTADBIRAN PERNIAGAAN
UNIVERSITI UTARA MALAYSIA
OKTOBER 2018**



**OTHMAN YEOP ABDULLAH GRADUATE SCHOOL OF BUSINESS
UNIVERSITI UTARA MALAYSIA**

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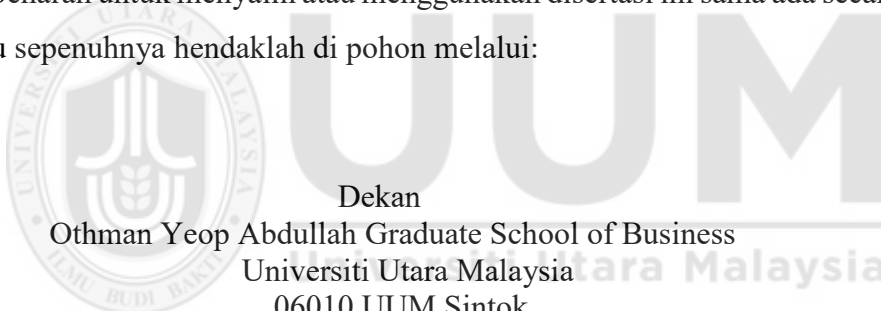
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ABSTRAK

Kajian ini direka bentuk untuk meneliti kesan langsung kesukaran peperiksaan profesional dan pengetahuan perakaunan ke atas hasrat menjadi seorang akauntan profesional. Selain itu, kajian ini juga bertujuan menentukan peranan efikasi sendiri sebagai pengantara ke atas hubungan antara kesukaran peperiksaan profesional dengan hasrat menjadi seorang akauntan profesional, serta hubungan antara pengetahuan perakaunan dengan hasrat menjadi akauntan profesional. Reka bentuk tinjauan kuantitatif digunakan dan data dikutip daripada responden Bumiputera yang terdiri daripada pelajar-pelajar tahun akhir jurusan perakaunan di universiti-universiti awam serta mereka yang sedang menjalani latihan industri. Kajian ini juga menggunakan teknik persampelan rawak berstrata dan sebanyak 1434 set soal selidik telah diedarkan kepada para responden secara dalam talian dan bersemuka. Namun, hanya sebanyak 451 soal selidik telah dikembalikan dan dari jumlah tersebut 388 sahaja soal selidik yang boleh digunakan untuk analisis terakhir dengan kadar maklum balas sebanyak 31.45 peratus. Kajian ini menggunakan SPSS versi 20 untuk menganalisa data. Dapatan kajian mendapati wujud hubungan antara pengetahuan perakaunan dengan hasrat menjadi akauntan profesional tetapi tidak wujud hubungan antara kesukaran peperiksaan profesional dengan hasrat menjadi akauntan profesional. Sementara itu, mengenai hubungan pengantaraan pula, dapatan menunjukkan bahawa efikasi sendiri tidak mengantara hubungan antara kesukaran peperiksaan profesional dengan hasrat menjadi akauntan profesional. Namun, ia menjadi pengantara separa bagi hubungan antara pengetahuan perakaunan dengan hasrat menjadi akauntan profesional. Kajian ini merumuskan bahawa faktor kesukaran peperiksaan profesional bukan satu faktor yang signifikan yang menyebabkan pelajar tidak berhasrat menyertai bidang profesional, walaupun soalan peperiksaan profesional adalah sukar. Sementara itu, pengetahuan perakaunan amat penting untuk menjadi seorang akauntan profesional. Kajian ini menjadi satu teori asas kepada pihak berwajib seperti UA, badan-badan professional dan pembuat dasar dalam meningkatkan jumlah akauntan profesional di kalangan Bumiputera.

Kata kunci: Pelajar perakaunan bumiputera, kesukaran peperiksaan profesional, pengetahuan perakaunan, efikasi sendiri, hasrat menjadi akauntan professional

ABSTRACT

This study was designed to examine the immediate impact of professional examination difficulties and accounting knowledge on the intention to become a professional accountant. The study also aims to determine the mediating role of self-efficacy on the relationship between professional examination difficulties and the intention to become a professional accountant, and between accounting knowledge and the intention to become a professional accountant. Quantitative design survey was adopted and the data was collected from Bumiputera respondents comprising of final-year accounting students at public universities and those who are undergoing the industrial training. This study also employed a stratified random sampling techniques, and 1434 sets of questionnaires were distributed to selected respondents via online and face-to-face. Out of 451 returned questionnaires, only 388 were used for the actual analysis, thus yielding a response rate of 31.45 percent. Data was analyzed using SPSS version 20. The result indicates that a significant relationship exists between accounting knowledge and intention to become professional accountants. However, no relationship was found between professional examination difficulties and the intention to become a professional accountant. On the mediation relationship, the result indicates that self efficacy did not mediate the relationship between professional examination difficulties and the intention to become a professional accountant. However it partially mediated the relationship between accounting knowledge and intention to become a professional accountant. The study concluded that professional examination difficulty is not an obstacle for Bumiputera students to become a professional accountant even though the professional examination is difficult. Furthermore, knowledge in accounting is important in order to become a professional accountant. This study serves as a theoretical basis for public universities, professional bodies as well as policy makers to further improve the number of professional accountants among Bumiputerans in Malaysia.

Keywords: Bumiputera accounting students, professional examination difficulties, accounting knowledge, self-efficacy, intention to become professional accountants

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ISI KANDUNGAN

Tajuk	Muka Surat
Tajuk Kajian.....	i
Kebenaran merujuk.....	ii
Abstrak.....	iii
Abstrak.....	iv
Penghargaan.....	v
Senarai Jadual.....	x
Senarai Rajah.....	xii
Senarai Glosari.....	xiii

BAB SATU: PENDAHULUAN

1.1	Latar Belakang Kajian.....	1
1.2	Penyataan masalah.....	4
1.3	Persoalan Kajian.....	9
1.4	Objektif Kajian.....	9
1.5	Skop Kajian.....	10
1.6	Signifikan Kajian	11
1.7	Definisi Terma.....	16
	1.7.1 Kesukaran Peperiksaan Profesional	16
	1.7.2 Pengetahuan Perakaunan	16
	1.7.3 Efikasi Kendiri	17
	1.7.4 Hasrat Menjadi Akauntan Profesional	17
	1.7.5 Akauntan Profesional	18
	1.7.6 Pelajar Tahun Akhir	18
	1.7.7 Pelajar menjalani latihan Industri.....	18
	1.7.8 Pelajar Bumiputera	19
1.8	Organisasi Disertasi	18

BAB DUA: SOROTAN LITERATUR

2.0	Pendahuluan.....	20
2.1	Akauntan Profesional di Malaysia	20
2.2	Hasrat Menjadi akauntan professional.....	23
	2.2.1 Faktor-faktor lain yang mempengaruhi pemilihan kerjaya.....	23
	2.2.1.1 Faktor Instrinsik.....	23
	2.2.1.2 Faktor Ekstrinsik.....	24
	2.2.1.3 Faktor Kumpulan Rujukan.....	24
	2.2.1.4 Faktor Positif terhadap hasrat menyertai kerjaya profesional	25
	2.2.1.5 Faktor Negatif terhadap hasrat menyertai kerjaya professional.....	31

Tajuk.....	Muka Surat
2.2.1.6 Faktor Jantina	32
2.2.1.7 Faktor Pengurusan Konflik.....	33
2.2.1.8 Faktor Latihan Industri.....	33
2.2.1.9 Faktor Kesukaran.....	34
2.2.2.0 Faktor Pengetahuan.....	35
2.3 Kesukaran Peperiksaan Profesional.....	35
2.4 Pengetahuan Perakaunan.....	37
2.5 Efikasi Kendiri.....	42
2.6 Teori Sokongan.....	44
2.6.1 Teori Tingkah laku Terancang.....	45
2.6.2 Teori Kognitif Sosial.....	50
2.7 Ringkasan Sorotan Literatur.....	54
2.8 Ringkasan Bab.....	60

BAB TIGA: KAEDAH PENYELIDIKAN

3.0 Pendahuluan.....	61
3.1 Rangka Kerja Kajian.....	62
3.2 Pembentukan Hipotesis.....	65
3.2.1 Hubungan antara pembolehubah.....	65
3.2.1.1 Kesukaran dengan hasrat menjadi Akauntan Profesional.....	65
3.2.1.2 Pengetahuan Perakaunan dengan hasrat menjadi Akauntan Profesional.....	68
3.2.1.3 Efikasi sendiri dengan kesukaran.....	70
3.2.1.4 Efikasi sendiri dengan pengetahuan perakaunan.....	75
3.3 Reka Bentuk Kajian.....	77
3.4 Populasi dan Persampelan.....	81
3.4.1 Populasi.....	81
3.4.2 Saiz Sampel.....	82
3.4.3 Rekabentuk Persampelan.....	84
3.5 Unit Analisis.....	87
3.6 Rekabentuk Soalan Kajian.....	87
3.6.1 Perkataan Soalan Kaji Selidik.....	88
3.6.2 Bahasa Soalan Kaji Selidik.....	88
3.6.3 Jenis dan Format Soalan Kaji Selidik.....	88
3.7 Pengoperasian Pembolehubah, Definisi Operasi dan Instrumen.....	89
3.7.1 Definisi Operasi.....	91
3.7.1.1 Hasrat menjadi Akauntan Professional.....	91
3.7.1.2 Kesukaran Peperiksaan Profesional.....	92
3.7.1.3 Pengetahuan Perakaunan.....	94

Tajuk.....	Muka Surat
3.7.1.4 Efikasi Kendiri.....	95
3.7.2 Skala Pengukuran.....	96
3.8 Kesahihan Dan Kebolehpercayaan.....	96
3.8.1 Kesahihan.....	96
3.8.2 Kebolehpercayaan.....	98
3.9 Pra Ujian Dan Ujian Rintis.....	99
3.9.1 Pra Ujian.....	99
3.9.2 Ujian Rintis.....	99
3.10 Pemeriksaan Data.....	102
3.10.1 Data yang Hilang.....	102
3.10.2 Penilaian Data Terpencil.....	103
3.11 Ujian Andaian Multivariat.....	104
3.11.1 Normaliti.....	105
3.11.2 Kelinearan.....	107
3.11.3 Homosidastisiti.....	107
3.11.4 Multikolineariti.....	108
3.12 Analisis Faktor Instrumen Kajian.....	109
3.13 Analisis Data.....	112
3.13.1 Analisis Deskriptif.....	112
3.13.2 Analisis Inferensi.....	113
3.14 Ringkasan Bab.....	121

BAB EMPAT: ANALISIS DAN PENEMUAN

4.0 Pendahuluan.....	122
4.1 Pengumpulan Data dan Respon Kaji Selidik.....	123
4.2 Ralat Tiada Respon.....	124
4.3 Pembersihan Data.....	125
4.3.1 Pengesanan Data Yang Hilang.....	126
4.3.2 Pengesanan Data terpencil.....	126
4.4 Analisis Faktor.....	129
4.4.1 Pembolehubah bersandar – Hasrat Menjadi Akauntan Professional.....	130
4.4.2 Pembolehubah Bebas – Kesukaran Peperiksaan Professional..	133
4.4.3 Pembolehubah Bebas – Pengetahuan Perakaunan.....	135
4.4.4 Pembolehubah Pengantara – Efikasi Kendiri.....	137
4.4.5 Analisis Kebolehpercayaan.....	139
4.5 Korelasi.....	140
4.6 Analisis Deskriptif.....	142
4.6.1 Profil Demografi Responden.....	143

Tajuk.....	Muka Surat
4.6.2 Skor Purata (min).....	145
4.7 Andaian Untuk Regresi Berganda.....	153
4.7.1 Analisis Normaliti.....	153
4.7.2 Kelinearan.....	158
4.7.3 Multikolineariti.....	160
4.7.4 Homosidastisiti.....	161
4.7.5 Kebebasan Pembakian.....	161
4.8 Ujian Hipotesis.....	162
4.8.1 Analisis Regresi Berganda.....	163
4.8.2 Analisis Regresi Hierarki.....	166
4.9 Ringkasan Keputusan.....	173
4.10 Ringkasan Bab.....	174

BAB LIMA: KESIMPULAN DAN CADANGAN

5.0 Pendahuluan.....	175
5.1 Ringkasan Kajian.....	175
5.2 Dapatan Dan Perbincangan.....	177
5.2.1 Objektif 1.....	177
5.2.2 Objektif 2.....	178
5.2.3 Objektif 3.....	179
5.2.4 Objektif 4.....	180
5.3 Implikasi Kajian.....	182
5.3.1 Implikasi terhadap Teori.....	182
5.3.2 Implikasi terhadap UA dan Swasta.....	182
5.3.3 Implikasi terhadap Badan Profesional.....	184
5.3.4 Implikasi terhadap Majikan.....	185
5.3.5 Implikasi terhadap pelajar peringkat menengah.....	187
5.4 Batasan Kajian.....	188
5.5 Cadangan Kajian.....	190
5.6 Kesimpulan.....	191
Rujukan.....	193
Lampiran.....	222

SENARAI JADUAL

No. Jadual.....	Muka Surat
1.1 Populasi Akauntan Umum dan Akauntan Profesional Bumiputera.....	6
2.1 Senarai Persijilan Professional bagi Program Perakaunan yang ditawarkan di Malaysia.....	22
2.2 Ringkasan Sorotan Literatur.....	54
3.1 Populasi Kajian Pelajar Perakaunan Semester Akhir dan Pelajar Perakaunan yang Sedang Mengikuti Latihan Industri di UA, Malaysia.....	82
3.2 Saiz Sampel.....	84
3.3 Saiz Sampel Mengikut Strata.....	86
3.4 Item-item bagi Hasrat Menjadi Akauntan Profesional.....	91
3.5 Item-item bagi Kesukaran Peperiksaan Profesional.....	93
3.6 Item-item bagi Pengetahuan Perakaunan.....	94
3.7 Item-item bagi Efikasi Kendiri.....	95
3.8 Nilai Pekali Alfa dari Kajian Rintis.....	101
3.9 Hubungan di antara Pembolehubah dan Nilai 'r'.....	115
3.10 Hubungan di antara Pembolehubah dan Nilai 'r' (Cohen, 1988).....	115
3.11 Hipotesis dan Ujian Statistikal.....	118
4.1 Statistik Perbezaan Kumpulan.....	125
4.2 Ujian Mahalanobis.....	129
4.3 Ujian KMO dan Bartlett bagi Pembolehubah Bersandar – Hasrat Menjadi Akauntan Profesional.....	131
4.4 Pemberat untuk Skala Pembolehubah Bersandar - Hasrat Menjadi Akauntan Profesional.....	131
4.5 Ujian KMO dan Barlett bagi Pembolehubah Bebas – Kesukaran Peperiksaan Profesional.....	133
4.6 Pemberat untuk Skala Pembolehubah Bebas – Kesukaran Peperiksaan Profesional.....	134
4.7 Ujian KMO dan Barlett bagi Pembolehubah Bebas – Pengetahuan Perakaunan.....	136
4.8 Pemberat untuk Skala Pembolehubah Bebas – Pengetahuan Perakaunan.....	136
4.9 Ujian KMO dan Barlett bagi Pembolehubah Pengantara– Efikasi Kendiri.....	138
4.10 Beban Faktor untuk Skala Pembolehubah – Efikasi Kendiri.....	138
4.11 Nilai Pekali Alfa Pembolehubah.....	140
4.12 Korelasi koefisien.....	142
4.13 Ringkasan Analisis Profil Demografi Responden.....	144
4.14 Skor Purata Pembolehubah.....	146
4.15 Skor Purata Hasrat Menjadi Akauntan Profesional.....	147
4.16 Skor Purata Kesukaran Peperiksaan Profesional.....	149
4.17 Skor Purata Pengetahuan Perakaunan.....	150

No. Jadual.....	Muka Surat
4.18 Skor Purata Efikasi Kendiri.....	152
4.19 Ujian Kolmogorov – Smirnova dan Shapiro- Walk.....	154
4.20 Ujian Skewness dan Kurtosis.....	158
4.21 Nilai Tolerance dan VIF.....	160
4.22 Ringkasan Model.....	162
4.23 Analisis Regresi Berganda di antara Kesukaran Peperiksaan Profesional, Pengetahuan Perakaunan Dengan Hasrat Menjadi Akauntan Profesional.....	164
4.24 Analisis Regresi Berganda di antara Pengetahuan Perakaunan terhadap Efikasi Kendiri.....	169
4.25 Analisis Regresi Berganda di antara Efikasi Kendiri dan Hasrat Menjadi Akauntan Profesional.....	171
4.26 Kesan Efikasi Kendiri terhadap Hubungan di antara Pengetahuan Perakaunan Dengan Hasrat Menjadi Akauntan Profesional.....	171
4.27 Keputusan Efikasi Kendiri terhadap Pembolehubah Bersandar.....	172
4.28 Ringkasan Hubungan Pengantara Efikasi sendiri Terhadap Kesukaran Peperiksaan Profesional, Pengetahuan Perakaunan dan Hasrat Menjadi Akauntan Profesional.....	173



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SENARAI RAJAH

No Rajah.....	No Muka Surat
1.1 Profesional Bumiputera Berdaftar.....	6
2.1 Model Konsep Teori Tingkah laku Terancang.....	45
2.2 Teori Kognitif Sosial.....	52
3.1 Rangka Kerja Kajian.....	62
3.2 Regresi Analisis Baron& Kenny.....	119
4.1 Plot Kebarangkalian Normal bagi Hasrat Menjadi Akauntan Profesional.....	156
4.2 Histogram bagi Hasrat Menjadi Akauntan Profesional.....	157
4.3 Plot Berselerak (Perbandingan plot Q-Q dan plot berserakan Q- Q).....	159
4.4 Model Pengantara.....	167
4.5 Ringkasan Model Pengantara.....	173



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SENARAI GLOSARI

AECC	Suruhanjaya Pendidikan Perakaunan
ACCA	Persatuan Akauntan Bertauliah
AICPA	Institut Akauntan Bertauliah Amerika Syarikat
IAM	Institut Akauntan Malaysia
KPT	Kementerian Pengajian Tinggi
MICPA	Institut Akauntan Awam Bertauliah Malaysia
NGO	Pertubuhan Bukan Kerajaan
PCA	Analisis Komponen Utama
PT3	Penilaian Tingkatan Tiga
SPSS	Pakej Statistik untuk Sains Sosial
TBP	Teori Tingkah laku Terancang
TRA	Teori Tindakan Bersebab
UA	Universiti Awam
US	Universiti Swasta

BAB SATU

PENDAHULUAN

1.1 Latar Belakang Kajian

Perakaunan dikenali sebagai salah satu bidang profesion tertua di dunia (Retief, 2012). Dalam era globalisasi kini telah membawa banyak perubahan dalam profesion perakaunan (Mustapha & Hassan, 2012). Selaras dengan peningkatan jumlah organisasi yang berorientasikan perniagaan dan keuntungan, perubahan undang-undang kewangan, peningkatan penguatkuasaan tadbirurus korporat dan peningkatan kebertanggungjawaban dalam melindungi kepentingan pemegang saham dalam sesebuah organisasi telah meningkatkan permintaan terhadap golongan akauntan profesional (Coe, 2013).

Peningkatan ke atas permintaan profesion akauntan profesional dijangka meningkat sebanyak 22 peratus dari tahun 2008 sehingga 2018 (United State Department of labor, 2010). Kesan dari peningkatan tersebut menunjukkan bahawa bidang perakaunan perlu meningkatkan integriti dalam profesion perakaunan dan menjaga piawaian amalan profesional (Mustapha & Hassan, 2012). Namun permintaan yang tinggi masih tidak dapat dipenuhi disebabkan oleh kekurangan jumlah profesional dalam bidang perakaunan (Chen, 2012; Mat Bahari, Wan Tahir & Mat Rahim, 2014; IAM, 2014). Selain itu, terdapat penurunan dikalangan lelaki yang menjadi profesional di Syarikat Akauntan Awam bertauliah (AICPA, 2015). Selain itu, warga kulit putih juga dilihat mendominasi jawatan profesional di Syarikat Akauntan Awam bertauliah berbanding dengan warga asia, warga berkulit hitam, warga eropah dan lain-lain yang menunjukkan penurunan bilangan terhadap

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LAMPIRAN KAJIAN





Kajian terhadap hubungan antara kesukaran peperiksaan, pengetahuan perakaunan dan hasrat menjadi akauntan profesional: efikasi sendiri sebagai pengantara

Assalamualaikum/ Salam Sejahtera

Tuan/Puan yang dihargai,

Saya menjalankan penyelidikan kedoktoran bertajuk " Kajian terhadap hubungan antara kesukaran peperiksaan, pengetahuan perakaunan dan hasrat menjadi akauntan profesional: efikasi sendiri sebagai pengantara

Respon yang jujur dan spontan tuan/puan untuk setiap item dalam soal selidik ini adalah penting kepada kejayaan kajian ini.

Sekiranya tuan/puan mempunyai sebarang pertanyaan mengenai kajian ini, bolehlah menghubungi saya di email: effazul12@gmail.com

Semua jawapan tuan/puan amat dihargai dan identiti tuan/puan dirahsiakan dan tidak akan didedahkan. Terima kasih atas kerjasama tuan/puan.

Yang benar,

Nor Effa Dalilati Bt Zulkaflī

(Ijazah Kedoktoran Pentadbiran Perniagaan [DBA])

(Universiti Utara Malaysia [UUM])

(Email: effazul12@gmail.com)

Seksyen A: Maklumat Am

Sila tandakan di kotak / ruangan yang disediakan

Seksyen A: Responden

1. Jantina

- lelaki
 Wanita

2. Bangsa

- Bumiputra Semenanjung
 Bumiputra Sabah
 Bumiputra Sarawak
 Bumiputra orang asli

3. Umur (tahun)

- 18 - 21
 22 - 25
 26 - 29
 30 ke atas

4. Peringkat Pengajian Anda

- Ijazah Sarjana Muda
 Diploma

5. Mempunyai latar belakang perakaunan sewaktu ;

- Sekolah Menengah
 Peringkat Sijil
 Diploma
 Lain-lain. Sila nyatakan
- _____

6. Semester Semasa (Jika anda pelajar peringkat Ijazah Sarjana Muda)

- Sedang menjalani latihan Industri / Praktikal
 Semester 8
 Semester 7
 Lain – lain semester

Seksyen B: Kesukaran

Soal selidik ini adalah untuk menilai samada kesukaran peperiksaan profesional memainkan peranan dalam mempengaruhi pelajar untuk menjadi akauntan profesional

Sila tandakan tahap persetujuan anda dengan kenyataan-kenyataan yang menggambarkan pendapat / persepsi anda berdasarkan skala berikut:

1 = Sangat Tidak Setuju, 2 = Tidak Setuju, 3 = Neutral, 4 = Setuju, 5 = Sangat Setuju

Kod		Sangat Tidak Setuju	Tidak Setuju	Neutral	Setuju	Sangat Setuju
		(1)	(2)	(3)	(4)	(5)
KS1	Jika saya menduduki peperiksaan professional, saya rasa agak susah untuk lulus disebabkan oleh soalan yang sukar	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS2	Saya mungkin akan mengambil peperiksaan professional berkali-kali disebabkan oleh kesukaran peperiksaan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS3	Sukar bagi saya memahami konsep perakaunan aras tinggi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS4	Bagi saya, subjek perakaunan adalah subjek yang sukar kerana terlalu banyak konsep dan kandungan yang perlu dipelajari	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS5	Bagi saya, program perakaunan adalah sukar kerana modul dan silibus yang intensif	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS6	Program perakaunan professional lebih sukar berbanding program ijazah perakaunan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS7	Saya tidak berapa bagus dalam subjek perakaunan dan sebab itu saya tidak mahu bekerja sebagai akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

KS8	Peperiksaan Profesional menakutkan saya	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS9	Jika saya menjadi ahli dalam badan profesional, mungkin sukar untuk saya mengekalkan kelayakan tersebut disebabkan oleh yuran keahlian tahunan yang tinggi dan kursus yang wajib dihadiri	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS10	Program perakaunan profesional hanya sesuai untuk individu yang mempunyai tahap disiplin yang tinggi dan komited	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS11	Peperiksaan perakaunan profesional tidak begitu sukar dan ia boleh dikatakan agak mudah	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KS12	Peperiksaan profesional adalah peperiksaan yang senang untuk lulus	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Seksyen C: Pengetahuan Perakaunan

Soal selidik ini adalah untuk menilai samada pengetahuan perakaunan memainkan peranan dalam mempengaruhi pelajar untuk menjadi akauntan profesional

Sila tandakan tahap persetujuan anda dengan kenyataan-kenyataan yang menggambarkan pendapat / persepsi anda berdasarkan skala berikut:

1 = Sangat Tidak Setuju, 2 = Tidak Setuju, 3 = Neutral, 4 = Setuju, 5 = Sangat Setuju

Kod		Sangat Tidak Setuju	Tidak Setuju	Neutral	Setuju	Sangat Setuju
		(1)	(2)	(3)	(4)	(5)
PP1	Pengetahuan perakaunan yang saya terima sepanjang pengajian adalah mencukupi untuk kerjaya dalam bidang perakaunan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PP2	Mempunyai pengetahuan yang cukup dalam bidang perakaunan sangat penting untuk berjaya dalam bidang tersebut	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PP3	Pengetahuan saya tentang ilmu perakaunan adalah mencukupi untuk berjaya dalam kerjaya sebagai akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PP4	Saya percaya bahawa pengetahuan perakaunan saya amat kukuh untuk kerjaya sebagai akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PP5	Saya memahami konsep perakaunan dan bagaimana untuk mengaplikasi pengetahuan tersebut	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PP6	Kerjaya sebagai akauntan profesional hanya sesuai bagi sesiapa yang mempunyai pengetahuan perakaunan yang tinggi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PP7	Saya amat yakin dengan keupayaan saya untuk mengaplikasi teknik perakaunan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PP8	Pengetahuan saya tentang subjek perakaunan masih belum mencukupi untuk saya berjaya dalam kerjaya sebagai akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PP9	Pengetahuan saya tentang program perakaunan dan peluang kerjaya dalam bidang professional adalah mencukupi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Seksyen D: Efikasi Kendiri

Soal selidik ini adalah untuk menilai samada efikasi sendiri membantu dalam memainkan peranan dalam mempengaruhi pelajar untuk menjadi akauntan profesional.
Sila jawab semua item. Sila gunakan lima (5) skala penarafan berikut dan tandakan persepsi anda pada setiap kenyataan di bawah:

1 = Sangat Tidak Setuju, 2 = Tidak Setuju, 3 = Neutral, 4 = Setuju, 5 = Sangat Setuju

Kod		Sangat Tidak Setuju (1)	Tidak Setuju (2)	Neutral (3)	Setuju (4)	Sangat Setuju (5)
EFK1	Saya selalu dapat menyelesaikan sesuatu masalah yang sukar jika saya mencuba sebaik mungkin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EFK2	Jika saya ditentang oleh seseorang, saya akan mencari jalan untuk mendapatkan apa yang saya kehendaki berbekalkan ilmu yang saya ada	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EFK3	Ia mudah bagi saya untuk berpegang kepada matlamat dan mencapai matlamat saya untuk berjaya sebagai akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EFK4	Saya amat yakin dengan pengetahuan perakaunan yang saya ada bahawa saya boleh berurusan secara efisien dengan perkara yang tidak dapat dijangka dalam bidang perakaunan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EFK5	Saya yakin dapat memahami konsep perakaunan yang sukar	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EFK6	Saya berjaya menyelesaikan masalah jika saya berusaha dengan lebih kuat	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EFK7	Saya boleh kekal tenang dalam menghadapi kesukaran kerana saya boleh bergantung kepada kebolehan saya dalam bidang perakaunan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

EFK8	Apabila saya berhadapan dengan masalah dalam subjek perakaunan, saya biasanya boleh mencari beberapa penyelesaian	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EFK9	Saya biasanya boleh mengendalikan apa sahaja perkara yang datang kepada saya	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
EFK10	Saya amat yakin dengan pengetahuan perakaunan yang saya ada untuk bekerja sebagai akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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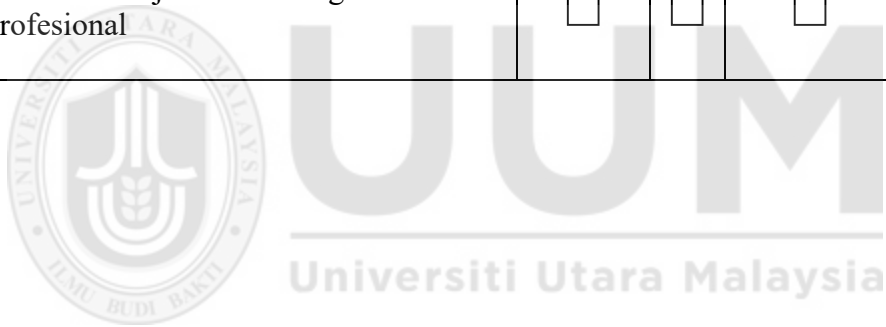
Seksyen E: HASRAT PELAJAR

Sila gunakan lima (5) skala penarafan berikut dan tandakan i anda pada setiap kenyataan di bawah:

1 = Sangat Tidak Setuju, 2 = Tidak Setuju, 3 = Neutral, 4 = Setuju, 5 = Sangat Setuju

Kod		Sangat Tidak Setuju	Tidak Setuju	Neutral	Setuju	Sangat Setuju
		(1)	(2)	(3)	(4)	(5)
HSRT1	Saya berhasrat untuk menyambung kerjaya sebagai professional akauntan selepas tamat pengajian kelak	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT2	Saya akan berasa gembira dengan menjawat jawatan dalam kerjaya perakaunan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT3	Penting bagi saya untuk menjadi seorang akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT4	Saya berazam untuk bekerja dalam bidang perakaunan professional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT5	Saya berhasrat untuk mendapatkan pekerjaan yang baik yang berkaitan dengan perakaunan selepas tamat pengajian kelak	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT6	Ada ketika sepanjang kerjaya, saya mungkin akan memegang jawatan sebagai akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT7	Saya berhasrat untuk menjadi seorang ahli dalam salah satu Badan-badan Akauntan Professional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT8	Saya serius untuk menjadi seorang akauntan profesional selepas tamat pengajian kelak	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT9	Saya tidak semestinya bekerja sebagai akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

HSRT10	Saya berasa teruja untuk bekerja dalam bidang perakaunan professional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT11	Saya akan terima apa-apa jua pekerjaan selagi ia dalam bidang perakaunan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT12	Saya berasa gembira kerana memilih perakaunan berbanding bidang yang lain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT13	Saya percaya bahawa kerjaya sebagai akauntan profesional akan memuaskan hati saya	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT14	Hasrat saya untuk menjadi seorang akauntan profesional tidak terlalu tinggi	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HSRT15	Saya akan berusaha bersungguh-sungguh untuk menjadi seorang akauntan profesional	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



SOALAN TAMAT

TERIMA KASIH ATAS KERJASAMA ANDA.

ANALISIS FAKTOR (*FACTOR ANALYSIS*)

SKALA: HASRAT MENJADI AKAUNTAN PROFESIONAL

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.923
Approx. Chi-Square		5429.623
Bartlett's Test of Sphericity	df	105
	Sig.	.000

Communalities

	Initial	Extraction
HSRT1	1.000	.756
HSRT2	1.000	.663
HSRT3	1.000	.800
HSRT4	1.000	.833
HSRT5	1.000	.645
HSRT6	1.000	.739
HSRT7	1.000	.780
HSRT8	1.000	.844
RHSRT9	1.000	.631
HSRT10	1.000	.746
HSRT11	1.000	.742
HSRT12	1.000	.634
HSRT13	1.000	.612
RHSRT14	1.000	.400
HSRT15	1.000	.734

Extraction Method: Principal Component
Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	8.691	57.942	57.942	8.691	57.942	57.942	7.719	51.459	51.459
2	1.868	12.453	70.396	1.868	12.453	70.396	2.841	18.937	70.396
3	.845	5.636	76.032						
4	.746	4.973	81.004						
5	.595	3.964	84.968						
6	.409	2.729	87.697						
7	.360	2.397	90.094						
8	.292	1.946	92.040						
9	.256	1.709	93.749						
10	.236	1.576	95.325						
11	.210	1.402	96.727						
12	.167	1.115	97.842						
13	.129	.857	98.699						
14	.118	.789	99.489						
15	.077	.511	100.000						

Extraction Method: Principal Component Analysis.

Rotated Component Matrix^a

	Component	
	1	2
HSRT1	.849	
HSRT2	.613	.536
HSRT3	.868	
HSRT4	.890	
HSRT5	.526	.606
HSRT6	.741	.436
HSRT7	.822	.323
HSRT8	.896	
RHSRT9	.459	-.649
HSRT10	.835	
HSRT11		.845
HSRT12	.444	.661
HSRT13	.770	
RHSRT14	.587	
HSRT15	.837	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 3 iterations.

SKALA: KESUKARAN

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.793
Approx. Chi-Square	2067.971
Bartlett's Test of Sphericity df	66
Sig.	.000

Communalities

	Initial	Extraction
KS1	1.000	.606
KS2	1.000	.637
KS3	1.000	.633
KS4	1.000	.831
KS5	1.000	.784
KS6	1.000	.498
RKS7	1.000	.447
KS8	1.000	.620
KS9	1.000	.532
KS10	1.000	.487
RKS11	1.000	.797
RKS12	1.000	.747

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.786	39.881	39.881	4.786	39.881	39.881	2.761	23.010	23.010
2	1.537	12.806	52.686	1.537	12.806	52.686	2.656	22.130	45.140
3	1.297	10.810	63.496	1.297	10.810	63.496	2.203	18.356	63.496
4	.963	8.027	71.523						
5	.745	6.209	77.732						
6	.661	5.509	83.240						
7	.483	4.021	87.261						
8	.436	3.637	90.898						
9	.369	3.078	93.976						
10	.317	2.641	96.617						
11	.237	1.975	98.592						
12	.169	1.408	100.000						

Extraction Method: Principal Component Analysis.

Rotated Component Matrix^a

	Component		
	1	2	3
KS1	.756		
KS2	.757		
KS3	.344	.715	
KS4		.882	
KS5		.826	
KS6	.317	.346	.527
RKS7	-.372	-.547	
KS8	.666		.342
KS9	.648	.331	
KS10	.587		.377
RKS11			.879
RKS12			.842

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 6 iterations.



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SKALA: PENGETAHUAN PERAKAUNAN

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.718
Approx. Chi-Square		833.158
Bartlett's Test of Sphericity	df	36
	Sig.	.000

Communalities

	Initial	Extraction
PP1	1.000	.471
PP2	1.000	.602
PP3	1.000	.656
PP4	1.000	.721
PP5	1.000	.452
PP6	1.000	.323
PP7	1.000	.402
PP8	1.000	.482
PP9	1.000	.516

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.925	32.499	32.499	2.925	32.499	32.499	2.891	32.124	32.124
2	1.700	18.888	51.387	1.700	18.888	51.387	1.734	19.263	51.387
3	1.000	11.111	62.498						
4	.796	8.848	71.346						
5	.715	7.947	79.293						
6	.610	6.778	86.071						
7	.513	5.702	91.773						
8	.464	5.158	96.931						
9	.276	3.069	100.000						

Extraction Method: Principal Component Analysis.

Rotated Component Matrix^a

	Component	
	1	2
PP1	.661	
PP2		.775
PP3	.801	
PP4	.832	
PP5	.496	.453
PP6		.554
PP7	.449	.448
PP8	-.386	.577
PP9	.711	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 3 iterations.



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SKALA: EFIKASI KENDIRI

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.789
Approx. Chi-Square		1120.201
Bartlett's Test of Sphericity	df	45
	Sig.	.000

Communalities

	Initial	Extraction
EFK1	1.000	.534
EFK2	1.000	.542
EFK3	1.000	.461
EFK4	1.000	.613
EFK5	1.000	.396
EFK6	1.000	.691
EFK7	1.000	.463
EFK8	1.000	.505
EFK9	1.000	.467
EFK10	1.000	.638

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.744	37.444	37.444	3.744	37.444	37.444	2.877	28.772	28.772
2	1.566	15.659	53.103	1.566	15.659	53.103	2.433	24.332	53.103
3	.851	8.505	61.609						
4	.785	7.848	69.456						
5	.729	7.295	76.751						
6	.593	5.933	82.684						
7	.572	5.716	88.400						
8	.466	4.655	93.055						
9	.388	3.877	96.932						
10	.307	3.068	100.000						

Extraction Method: Principal Component Analysis.

Rotated Component Matrix^a

	Component	
	1	2
EFK1		.723
EFK2		.703
EFK3	.637	
EFK4	.765	
EFK5	.627	
EFK6		.830
EFK7	.590	.338
EFK8		.675
EFK9	.631	
EFK10	.798	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 3 iterations.



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