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4TH INTERNATIONAL CONFERENCE ON BUSINESS AND ECONOMIC RESEARCH (4TH ICBER 2013) PROCEEDING
04 - 05 MARCH 2013. GOLDEN FLOWER HOTEL, BANDUNG, INDONESIA
ISBN: 978-967-5705-10-6. WEBSITE: www.internationalconference.com.my

THE ACADEMIC GENDER GAP INTAKE PHENOMENON: THE APPLICATION OF TRA TO THE BEHAVIORAL BELIEFS OF FEMALE STUDENTS TOWARD ACCOUNTING DISCIPLINE IN IIUM AND TARC

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Abstract

The aim of this study is to examine the factors affecting Malaysian male and female students' intention to enroll in accounting program. The study is based on the Theory of Reasoned Action (TRA) as a theoretical framework. Based on TRA model, the factors that may affect students' behavioral intention to choose accounting program are categorized into three dimensions: attitudes toward choosing accounting program (ATT), subjective norm (SN) and amount of information on accounting (AIA). The questionnaire is employed to collect data from a sample of 400 male and female students in IIUM and TARC in Malaysia currently enrolling in accounting program. According to our results ATT and SN have significant influence on behavioral intention of both male and female students to enroll in accounting program. In case of AIA, the results support its significant impact on males but not females' behavioral intention to enroll in accounting program. Several implications and recommendation are also discussed in the light of our findings.

Keywords: Accounting discipline, Behavioral intention, Gender gap, IIUM, Subjective norm, TRA, TARC

1. Introduction

Nowadays a considerable proportion of accounting program's admission in undergraduate level per year is assigned to female students who have already overtaken their male counterparts in almost every program through public universities in Malaysia. According to the information released by the Malaysian

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Ministry of Higher Education, females make up some 65 percent of the total enrolment in universities each year. Although it can be a sign of giving more roles and job opportunities to the females in the future, but a greater concern is that the masculine work forces will be less educated. It has caused an increasingly concerns among the authorities as the gender gap and imbalance in academic intake is endangering the prospective ratio needed in professional workplaces. Table 1 shows the gender wise intake in IIUM and TARC for four subsequent years from 2009 to 2012:

INSERT TABLE 1 ABOUT HERE

As we can observe in the Table 1, during the years 2009 to 2012 the number of female intakes in these two universities is almost two times greater than that of male intakes. Though it is not a dangerous situation but it is obviously a cause for concern which is alerting the Malaysian authorities. According to the Deputy of Malaysian Minister of Education, Wee Ka Siong (2011) the Malaysian Government is looking for ways to encourage boys into taking up higher education to improve gender gap in the universities. He believes that the gender imbalance is something that is a worldwide phenomenon but we have to find a way to balance it out. According to Wan Maharuddin (2011), the phenomenon is made due to the fact that girls are outperforming boys in the major exams such SPM and STPM, and it looks every university would prefer to pick the best crop, therefore more females could gain admission over males. The gender academic gap got worse with respect to the huge gender imbalance intake of accounting discipline as the ratio soared to 70 percent for females in the last semester's intake in IIUM. Though females' outperforming in pre-university schools contributes to this imbalanced gender intake in accounting program but it may also stem from the instructions and influence set by many female teachers in the secondary or pre-universities schools across Malaysia. A shift in attitude, thinking and perception of females occurred in light of opportunities given to accounting graduates in the market. The amount of information provided on accounting program and the profession perspectives including the theoretical and practical values may persuade the male and female students to enroll in this program. This study is based on TRA model introduced by Ajzen and Fishbein (1975). Given the growing significance of gender imbalance at Malaysian universities in particular the huge gender gap among accounting students, this study sets out to examine factors that may influence the female students' intention to enroll in accounting program.

2. Literature review

A considerable amount of literature has been published on gender imbalances in high schools and also in the higher education. In these studies the researchers argue that during the last years, females surpass males in every key measurement point along the pathway to educational achievements (Mortenson, 1999). In his dissertation, McGauvran (2011) examined the high school senior males' perceptions and attitudes towards undergraduate education. For this purpose he conducted six focus interviews in three high schools. This double-layer design focus group interviews were done among senior male students and their counselors in high schools. The findings of his research suggest that the changing demographics, education policy, and job opportunities available to males without a college education are contributing to the new gender gap. However the scope of McGauvran's research is not very broad, but the conclusions can be observed in other studies. In a wider scale, Christofides et al. (2010) studied the participation ratio of male and female students aged 18 to 24 in Canadian

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universities. According to the data obtained from Statistics Canada Master Files for the Survey of Consumer Finances (SCF) and the Survey of Labor and Income Dynamics (SLID) to investigate the secular determinants of female and male university attendance from 1977 to 2005, they observed that there is a 15 percentage point education gender gap in Canadian universities (Christofides et al., 2010). Using the Linear Probability and Logit models, they also examined the influential factors on this gender gap and found out that University Pecuniary return accounts for about 80percent of the influence of variables and there is also a small role for tuition fees and difference in male and female characteristics. But they failed to include information on non-cognitive skills which is considered as a significant factor contributing to the current gender gap in other studies. Taking into consideration the non-cognitive skills, Jacob (2002) examines the gender gap in higher education. He used data from the US National Educational Longitudinal Survey for a cohort of eight-graders in in 1988, re-surveyed every two years until 1994. To estimate the participation equations by genders, he applied Linear Probability model. He also made use of Principal Component Analysis to create single composites from the NELS items. Finally he came with the conclusion that college premium (pecuniary returns) and non-cognitive skills are the most important variables influencing the existing gender gap in the US. Most of the studies conducted on gender gap failed to employ a theoretical framework and only applied Linear Probability model to examine the influential variables which is not able to explain the relationships between different attitudes and subjective norms of male and female students.

3. Theory of Reasoned Action

To model the relationship between attitudes and career choice as chartered accountant, Felton et al. (1995) used Theory of Reasoned Action (TRA). This model provides a social psychological framework which has proven useful in explaining many types of behavior (Ajzen & Fishbein, 1980). According to Felton et al. (1995) the TRA characterizes human behavior as intentional and rational. It assumes that individuals consider the implications of their actions and behave in accordance with their beliefs about the outcomes of their actions and their evaluation of those outcomes. Fishbein and Ajzen (1975) argue that according to the TRA, intentions are a function of two basic determinants, one personal in nature and other reflecting social influence. The personal factor is the individual's attitude toward the behavior. The second determinant of intention is the person's perception of social pressure to perform or not to perform the behavior under consideration. Since it deals with the perceived normative perceptions, this factor is termed subjective norm. According to this theory, attitude toward a behavior is determined by salient beliefs about the behavior termed as behavioral beliefs. Subjective norm which is the second determinant of intentions in the theory of reasoned action is also assumed to be a function of beliefs, but beliefs of different kind, namely the person's belief that specific individuals and groups approve or disapprove of performing the behavior. Serving as a point of reference to guide behavior, these individuals and groups are known as referents and beliefs that underlie subjective norms are termed normative beliefs (Fishbein & Ajzen, 1975). The Figure 1 shows the basic model of TRA introduced by Fishbein and Ajzen (1980):

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INSERT FIGURE 1 ABOUT HERE

Sathapornvajana et al. (2012) studied the factors affecting student's intention to choose IT program. They investigated the factors affecting attitude of Thai students for choosing IT program and also examined the existence of gender gap in behavioral intentions. Their study was based on TRA. They surveyed sixty-seven Grade 12 respondents through a web-based survey who came for an admission interview at School of Information Technology, King Mongkut's University of Technology Thonburi. Among the respondents, thirty-three were male and thirty-four were female students. Their findings reveal that reputation of school is the most important attribute affecting the behavioral intention to choose IT school. In addition this study investigated the existence of difference in the factors influencing Thai male and female students using ANOVA method. The results showed that there is no significant difference for the factors influencing the intention of male and female students and they all possess the same influential factors to come up with the behavioral intention to choose IT major. In an almost similar study Abdul Rahman et al. (2009) investigated the factors affecting undergraduate students at the University Malaysia Sabah (UMS) to enroll in the Islamic accounting course. To better reflect Islamic accounting context, Abdul Rahman et al. (2009) modified the model proposed in the TRA (IACAM). They used self-administered questionnaires to study 135 students in UMS. Using Multiple Regression to test the hypotheses and Structural Equation Model to model fit analysis they came up with the conclusion that "Amount of information on Islamic accounting" has a significant influence on behavioral intention. Their results also show that TRA constructs are sufficient in explaining newly emerging context of Islamic accounting course but additional features should be added to better reflect this system.

4. Research Framework and Hypothesis development

The model of this study is derived from Ajzen and fishbein (1980) with adopted modification from Abdul Rahman et al. (2009) to better fit into the context of student's intention to enroll into accounting program. Figure 2 shows the adopted model for the Theory of Reasoned Action.

INSERT FIGURE 2 ABOUT HERE

To investigate the research variables from a gender-gap perspective, the study proposed the following hypotheses:

H1: There is a positive relationship between ATT and INT of male students in accounting program.

H2: There is a positive relationship between ST and INT of male students in accounting program.

H3: There is a positive relationship between ATT and ST of male students in accounting program.

H4: There is a positive relationship between AIA and INT of male students in accounting program.

H5: There is a positive relationship between AIA and ATT of male students in accounting program.

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H6: There is a positive relationship between AIA and SN of male students in accounting program.

In the first six hypotheses we try to examine the relationship between each and every variable in male students. But in order to be able to compare the results with female students we propose the following hypotheses:

H7: There is a positive relationship between ATT and INT of female students in accounting program.

H8: There is a positive relationship between ST and INT of female students in accounting program.

H9: There is a positive relationship between ATT and ST of female students in accounting program.

H10: There is a positive relationship between AIA and INT of female students in accounting program.

H11: There is a positive relationship between AIA and ATT of female students in accounting program.

H12: There is a positive relationship between AIA and SN of female students in accounting program.

5. Research methods

5.1. Sample

The sample of this study were taken from the students studying accounting program at International Islamic University Malaysia (IIUM) which is a public University and Tunku Abdul Rahman College (TARC) which is a private University in semester 1, 2011/2012. The rationale behind selection of these two universities was to cover two major ethnicities in Malaysia i.e. Malay and Chinese due to the fact that IIUM students are mostly Malay and students studying in TARC are predominantly Chinese. The questionnaires were distributed among the students during the formal lecture time at the end of the semester and they were given 20 minutes to fill out the questionnaires. Table 2 shows the profile of the respondents, including their gender, ethnicity the university where they are studying.

INSERT TABLE 2 ABOUT HERE

5.2. Data Collection

To ensure the content validity, the selected items for the constructs were mostly adopted from previous researches. The research questionnaire was partially adopted from Abdul Rahman et al. (2009) with some adjustments in order to fit with our research context. The questionnaire for this research consists of two parts. Part one includes 7 self-reported questions regarding general particulars of the respondents and part two contains 17 questions related to four research constructs.

A total number of 400 questionnaires were prepared from which 200 were distributed among IIUM students and 200 among TARC students. From 200 questionnaires distributed in IIUM, a number of 178

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questionnaires were returned (89 percent), and from 200 questionnaires distributed in TARC 187 students responded (93.5 percent) representing overall rate of return of 91.25 percent.

In the first part of the questionnaire, the students were asked to report their educational background. According to the table 3 which shows the frequency of students with respect to their educational background, the majority of the students (more than 80 percent) including male and female studied in state pre-universities. 43.8 percent of the students earned a Diploma and 31.8 percent earned a Foundation certificate the discipline of which is mostly Art (41.3 percent) and Science (40.7 percent).

INSERT TABLE 3 ABOUT HERE

5.3. Results

5.3.1. Cronbach's alpha

The Cronbach's coefficient α-estimates were used in our research to test the reliability of research instruments. As presented in table 4, Cronbach's α-values for all dimensions ranged from 0.810 to 0.913 which is considered to be excellent (George & Mallery, 2003) and therefore the constructs measures are deemed to be perfectly reliable. Consequently all items are retained.

INSERT TABLE 4 ABOUT HERE

5.3.2. Factor Analysis

A principal component analysis (PCA) was conducted on the 17 items with orthogonal rotation (varimax). The Kaiser–Meyer–Olkin measure verified the sampling adequacy for the analysis, KMO = 0.908 which is considered as superb (Field, 2009), and all KMO values for individual items were > 0.794, which is well above the acceptable limit of 0.5 (Field, 2009). An eigenvalue of more than 1.0 was used as a determinant criterion for each factor in factor analysis. Table 5 shows the factor loadings after rotation. As we can see, most of factor loadings for each instrument are more than 0.7 which means that the required significant level of convergent validity is met. Therefore all the constructs in the questionnaire are used for regression analysis.

INSERT TABLE 5 ABOUT HERE

5.3.3. Correlation

The correlation between underlying dimensions in our study is presented in table 6. As we can see, the variables Attitude, Subjective norm and Amount of info on accounting are positively correlated with Intention to enroll ($p < 0.01$). The results also show that Amount of info on accounting is positively correlated with Attitude and Subjective norm ($p < 0.01$). There is also a positive correlation between Attitude and Subjective norm ($p < 0.01$).

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INSERT TABLE 6 ABOUT HERE

5.3.4. Hypotheses testing and discussion of results

In order to test the hypotheses developed in our study, we used a multiple regression. Table 7 shows the regression results of intention to enroll as criterion and ATT, SN and AIA as predictors among male students.

INSERT TABLE 7 ABOUT HERE

The analysis was found to be statistically significant (*F*-value = 102.282, $p < .01$), indicating that ATT, SN and AIA are good predictors of intention to enroll among male students. This multiple regression accounted for 64.1 percent of the variability, as indexed by the R^2 statistic. ATT was positively related to INT and so were the SN and AIA, therefore *H1*, *H2* and *H4* are supported. The variable of ATT, as indexed by its *β* value of .556, was shown to have the strongest relationship to INT.

Table 8 presents the regression results between ATT and SN for male students. As we can see in the table the analysis is statistically significant (*F*-value = 133.378, $p < .01$). The R^2 was 0.434 meaning that 43.4 percent of variations in ATT can be explained by SN. SN was positively related to ATT. Consequently *H3* is supported.

INSERT TABLE 8 ABOUT HERE

Table 9 presents the regression results between ATT and AIA for male students. As we can see in the table the analysis is statistically significant (*F*-value = 81.124, $p < .01$). The R^2 was 0.318 meaning that 31.8 percent of variations in ATT can be explained by AIA. AIA was positively related to ATT. Consequently *H5* is supported.

INSERT TABLE 9 ABOUT HERE

Table 10 presents the regression results between SN and AIA for male students. As we can see in the table the analysis is statistically significant (*F*-value = 78.798, $p < .01$). The R^2 was 0.312 meaning that 31.2 percent of variations in SN can be explained by AIA. AIA was positively related to SN. Consequently *H6* is supported.

INSERT TABLE 10 ABOUT HERE

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Table 11 presents the regression results of intention to enroll as criterion and ATT, SN and AIA as predictors among female students. The analysis was found to be statistically significant (*F*-value = 60.393, $p < .01$), indicating that ATT, SN are good predictors of intention to enroll among female students except for AIA ($p > .01$). This multiple regression accounted for 49.6 percent of the variability, as indexed by the R^2 statistic. ATT was positively related to INT and so were the SN but AIA does not have any significant relationship with INT, therefore *H7* and *H8* are supported and *H10* is rejected. The variable of ATT, as indexed by its *β* value of .572, was shown to have the strongest relationship to INT.

INSERT TABLE 11 ABOUT HERE

Table 12 presents the regression results between ATT and SN for female students. As we can see in the table the analysis is statistically significant (*F*-value = 61.386, $p < .01$). The R^2 was 0.247 meaning that 24.7 percent of variations in ATT can be explained by SN. SN was positively related to ATT. Consequently *H9* is supported.

INSERT TABLE 12 ABOUT HERE

Table 13 presents the regression results between ATT and AIA for female students. As we can see in the table the analysis is statistically significant (*F*-value = 41.691, $p < .01$). The R^2 was 0.182 meaning that only 18.2 percent of variations in ATT can be explained by AIA. AIA was positively related to ATT. Consequently *H11* is supported.

INSERT TABLE 13 ABOUT HERE

Table 14 presents the regression results between SN and AIA for female students. As we can see in the table the analysis is statistically significant (*F*-value = 17.608, $p < .01$). The R^2 was 0.086 meaning that only 8.6 percent of variations in SN can be explained by AIA. AIA was positively related to SN. Consequently *H6* is supported.

INSERT TABLE 14 ABOUT HERE
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6. Conclusion

The purpose of this study was to measure the influential factors on the intention of students to enroll in accounting program using modified TRA model and subsequently compare the results among male and female students. According to the results from regression analysis, all hypothesized relationships between variables in the model were confirmed except for *H10* which was rejected. The results are consistent with previous studies (Rahman, 2009). Our results show that ATT, SN and AIA have significant influence on behavioral intention of male students in IIUM and TARC to enroll in accounting program. In case of female students ATT and SN were positively related to INT but the results didn't show any

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significant relationship between AIA and INT. These variables can be fair predictors of intention to enroll in both genders except for AIA among female students (R^2=0.641 and 0.496 for male and female students respectively).

This study attempted to highlight the issue of gender gap in accounting program intake in universities. We found out that perception and the amount of information of students plays a significant role in male students' final decision to enroll in accounting program. However in case of female students amount of information on accounting is not considered as an influential factor on their decision making process. Thus, authorities in Malaysian Ministry of Education, parents and administrators especially in high school and pre-university level should enhance the understanding of male students about accounting discipline in order to choose their future profession more consciously. This can be done through various communication sources and techniques in TV, radio and especially internet and social network websites which is used frequently by the youth.

7. Future research recommendations

Taking into account that our study is confined to two universities in Malaysia where the population was about 400 students only, there is a need for addressing the issue of gender gap in accounting program in a wider scale. Although we examined the role of attitude, subjective norm and amount of information on accounting in intention of students to enroll, but certainly there are other influential factors such as family background, type of university, the type of certificate earned by students and possibly other factors which require further study in this area. Similar studies in other universities and possibly countries can also be very enlightening and enable us to generalize the results.

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Appendix
Tables and Figures

Table 1: Gender wise intake in IIUM and TARC from 2009 to 2012

		2009	2010	2011	2012	Total	Total%
IIUM	Male	84	135	172	173	564	30%
	Female	160	305	410	415	1290	70%
TARC	Male	332	306	374	389	1401	35%
	Female	586	590	715	653	2544	65%

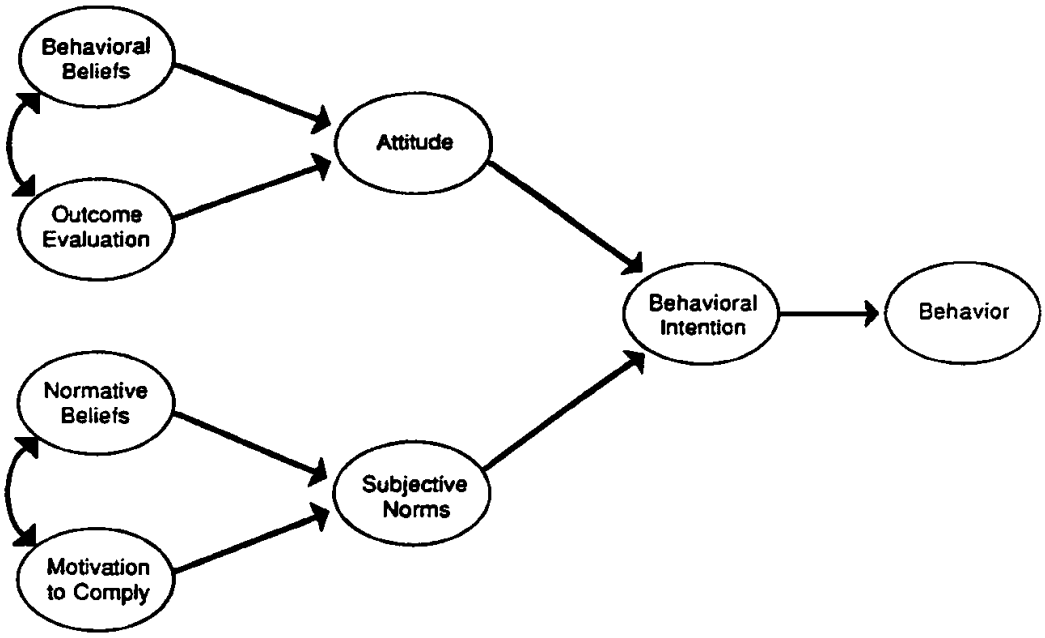

Figure 1: Basic Model for Theory of Reasoned Action

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Table2: Profile of the respondents

	Frequency	Percentile
University		
IIUM	178	48.8
TAR College	187	51.2
Gender		
Male	176	48.2
Female	189	51.8
Ethnicity		
Malay	159	43.7
Chinese	184	50.5
Indian	3	0. 8
International	18	4.9

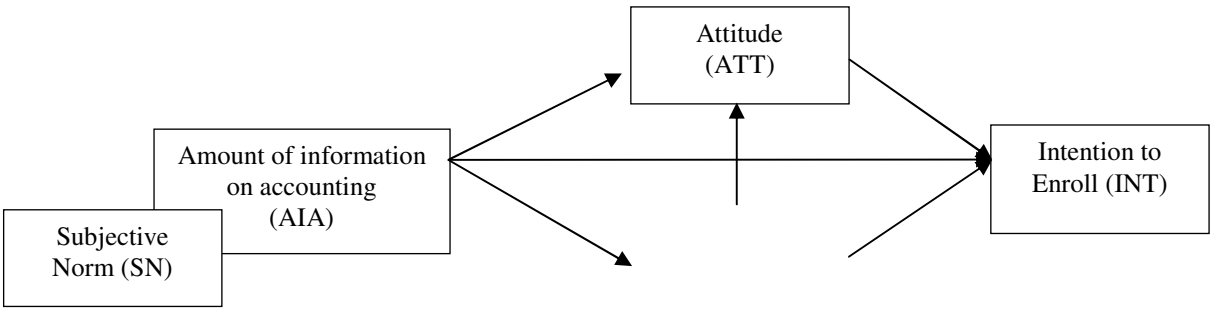

Figure 2: Modified model of TRA

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Table 3: Frequencies of students' educational background

	Male		Female	
	Frequency	Percentage	Frequency	Percentage
Type of Pre-university				
State	102	80.3	145	83.8
Private	25	19.7	28	16.2
Type of Certificate				
Foundation	59	35.1	53	28.8
STPM	10	6	8	4.3
Mat.	7	4.2	5	2.7
Diploma	65	38.7	89	48.4
A-Level	8	4.8	5	2.7
Others	19	11.3	24	13.1
Discipline				
Art stream	64	41.1	78	41.5
Science stream	67	39.9	78	41.5
Sub-science stream	23	13.7	24	12.8
Others	9	5.3	8	4.2
CGPA				
2.5-2.99	54	32.3	36	19.5
3-3.49	74	44.3	89	48.1
3.5 and above	39	23.4	60	32.4

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Table 4: Cronbach α, mean and SD of the constructs

Variable	No. of items	Cronbach α	Mean	SD
Attitude	5	.913	3.669	0.104
Subjective norm	5	.810	3.445	0.118
Amount of information on accounting	4	.834	3.313	0.100
Intention to enroll	3	.858	3.457	0.141

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Table 5: Factor Analysis

Items	Attitude	Subjective norm	Amount of info on accounting
Choosing accounting discipline is a good idea	.780		
Choosing accounting discipline is rewarding	.768		
Choosing accounting discipline is beneficial	.796		
I like choosing accounting	.746		
I have positive perception on accounting program	.788		
Most people who are important to me think that I should choose accounting		.541	
It is expected of me that I should choose accounting		.738	
My friends would think that I should choose accounting		.806	
If I choose accounting important people to me will regard it useful		.855	
If I choose accounting important people to me will regard it valuable		.864	
I have generally received information about accounting discipline from society			.710
I have received enough information about the benefits of enrolling in accounting program in secondary school			.817
I have received enough information about the benefits of enrolling in accounting program in pre-university college			.730
My info on accounting program and its job opportunities is enough			.807

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Table 6: Correlation of underlying dimensions

Variable	Attitude	Subjective norm	Amount of info on accounting	Intention to enroll
Attitude	1.000			
Subjective norm	.470	1.000		
Amount of info on accounting	.369	.234	1.000	
Intention to enroll	.346	.298	.170	1.000

Table 7: Result of multiple regression of ATT, SN and AIA for male students

Variable	Standardized β	t-value	p-value
Attitude	.556	8.686	.000
Subjective norm	.142	2.223	.028
Amount of info on accounting	.209	3.610	.000
F-value	102.282		
R^2	0.641		
Adjusted R^2	0.635		

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Table 8: Result of multiple regression of ATT and SN for male students

Variable	Standardized β	t-value	p-value
Subjective norm	.659	11.549	.000
F-value	133.378		
R^2	0.434		
Adjusted R^2	0.431		

Table 9: Result of multiple regression of ATT and AIA for male students

Variable	Standardized β	t-value	p-value
Amount of info on accounting	.564	9.007	.000
F-value	81.124		
R^2	0.318		
Adjusted R^2	0.314		

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Table 10: Result of multiple regression of SN and AIA for male students

Variable	Standardized β	t-value	p-value
Subjective norm	.558	8.877	.000
F-value	78.798		
R^2	0.312		

Table 11: Result of multiple regression of ATT, SN and AIA for female students

Variable	Standardized β	t-value	p-value
Attitude	.572	8.936	.000
Subjective norm	.177	2.925	.004
Amount of info on accounting	.057	0.989	.324
F-value	60.393		
R^2	0.496		
Adjusted R^2	0.488		
Adjusted R^2	0.308		

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Table 12: Result of multiple regression of ATT and SN for female students

Variable	Standardized β	t-value	p-value
Subjective norm	.497	7.835	.000
F-value	61.386		
R^2	0.247		
Adjusted R^2	0.243		

Table 13: Result of multiple regression of ATT and AIA for female students

Variable	Standardized β	t-value	p-value
Amount of info on accounting	.427	6.457	.000
F-value	41.691		
R^2	0.182		
Adjusted R^2	0.178		

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Table 14: Result of multiple regression of SN and AIA for female students

Variable	Standardized β	t-value	p-value
Subjective norm	.293	4.196	.000
F-value	17.608		
R^2	0.086		
Adjusted R^2	0.081		