Factors Influencing the Career Choices of Graduates from the Bachelor of Accountancy Program at Rangsit University

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Abstract

This study aims to explore students' career choices after graduation and examine the factors influencing their career decisions. A survey research methodology was employed, utilizing a questionnaire developed and validated for quality through a consistency coefficient and a Cronbach's alpha value of 0.893. Data were collected from 570 accounting students enrolled in the first semester of the 2024 academic year across all academic levels. The data were analyzed using descriptive statistics and logistic regression analysis at a 95% confidence interval.

The results revealed that: 1) The percentage of students' career choices after graduation varied across academic levels, particularly for careers such as Certified Public Accountant (CPA), Internal Auditor, Tax Auditor, Government Sector Accountant, Accounting System Developer, and Academic Accountant, except for careers as Corporate Accountants and Self-Employed Business Owners, which showed no significant difference. 2) Internal factors influencing career choices included attitudes toward the profession, perceived prestige and reputation of the profession, perceived career risks, and experiential learning from workplace training. 3) External factors influencing career choices included salary, benefits, market demand, job characteristics, and social values. Therefore, the findings of this study are beneficial for designing teaching strategies and extracurricular activities centered on student engagement, focusing on enhancing professional skills that align with career expectations after graduation.

Keywords**:** *Career Choices After Graduation, Factors Influencing Career Choices, Accounting Program*

1. Introduction

The Faculty of Accountancy at Rangsit University has been offering the Bachelor of Accountancy program since the academic year 2003 and has continuously revised the curriculum every five years to align with market demands. The primary objective of the program is to produce and develop professionals who can seamlessly enter the accounting labor market upon graduation. A review of the employment status of graduates from the academic years 2021 to 2023 revealed that 100% of the graduates secured employment within one year after graduation, predominantly in the business sector and within the field of accounting (no less than 95%), with a gradual increase in those pursuing non-accounting professions, albeit at a lower percentage. This success is attributable to the program's accreditation by the Federation of Accounting Professions, which signifies that its learning outcomes conform to international educational standards for accounting professionals (Federation of Accounting Professions, 2019). Therefore, curriculum management and instructional practices must ensure that graduates possess the necessary knowledge, competencies, and the ability to apply their learning in practice according to these international standards, which are in line with market or employer expectations, as confirmed by the most recent survey conducted by the Faculty of Accountancy

Currently, both the curriculum and teaching methods must be significantly revised due to rapid technological and economic changes that directly impact business models and operations. In addition, the learning preferences of today's students have shifted, influencing the demand for different accounting career paths, with some areas declining and others growing. Previous research based on the Trait and Factor Theory

has examined the job-related factors that may affect students' career choices. For example, Paolillo and Estes (1982) compared 12 factors influencing career selection in four fields: accounting, law, mechanical engineering, and physics in the United States. They synthesized data from earlier studies by Gul et al. (1992) and Omar et al. (2015). Their study found that individuals who chose a career in accounting valued employment opportunities and income potential the most. These two factors showed statistically significant differences compared to other professions, partly because technological advancements have changed work processes in the accounting and finance sectors.

Sugahara and Boland (2009) found that strong technical accounting skills, digital proficiency, and effective teamwork are crucial for accountants today and in the future. This means that personal needs significantly influence career decisions. In other words, individuals typically choose careers that best meet their needs in areas such as skills, interests, values, and financial stability, and they may change their choices if a better option arises. Tan and Laswad (2009) studied how personal views, the opinions of important others, and self-regulation affect career choices in accounting by using the Theory of Planned Behavior (TPB), which considers both internal and external influences on behavior. Their research, along with other studies using the TPB model, found significant differences in personal perceptions and feelings of control between accounting students and students in other fields. Similarly, Sugahara and Boland (2010) identified key factors that influence career choices among undergraduate business students in Japan. Their survey showed that accounting students tend to value personal and intrinsic factors, while non-accounting students focus more on career prospects.

Furthermore, work experience gained through internships helps students both choose a job and secure employment after graduation (Brooks & Youngson, 2016). Many studies on effective teaching practices for undergraduate career decision-making (Jackson & Wilton, 2016; Tannous et al., 2024) agree on the importance of developing professional skills in higher education. This goal can be achieved by focusing on three key areas: curriculum design, specific course content related to each profession, and teaching methods that align with students' career interests. This approach aligns with student-centered learning, which has proven more effective than simply offering extra career guidance activities (Greenbank, 2014; Pegg et al., 2015; Krouwel et al., 2020). Therefore, providing students with hands-on work experience through work-integrated learning (WIL) is an effective strategy for preparing them with the necessary professional skills. This method not only builds non-technical qualities such as self-confidence, resilience under pressure, adaptability, and teamwork (McIlveen & Patton, 2006; Smith et al., 2013) but also improves students' understanding of the practical skills they wish to develop (Harrison et al., 2018). In addition, it supports well-informed career decisions and helps students build professional networks (Bourner & Millican, 2011). Moreover, career choices after graduation are influenced by factors such as family support (Alboliteeh et al., 2022), individual basic knowledge and skills, market demands and opportunities (Anyango, Adama, et al., 2024), as well as salary and compensation prospects (Brooks & Youngson, 2016).

In summary, understanding the factors influencing career choices in the accounting field among contemporary students of the Faculty of Accountancy at Rangsit University is a critical issue for curriculum administrators. Such insight helps identify the expectations for future careers and utilize this information to enhance instructional practices, organize extracurricular activities, and refine the curriculum to better meet the needs of both students and the labor market.

2. Objectives

1) To determine the career choices of graduates from the Faculty of Accountancy at Rangsit University.
2) To examine the factors influencing the career choices among graduates from the Faculty of Accountancy at Rangsit University.

3. Research Hypotheses

1) Students in each year choose a different career after graduation.
2) Internal factors — including personal values, attitude to the profession, recognition of honor and reputation of the profession, career awareness, career risk perception, family support, and work experience during study — influence students' choice of career after graduation.
3) External factors — including special remuneration, salary rates, benefits, market demand, career security, opportunities for career advancement, the nature of the job, and social values — influence students' choice of career after graduation

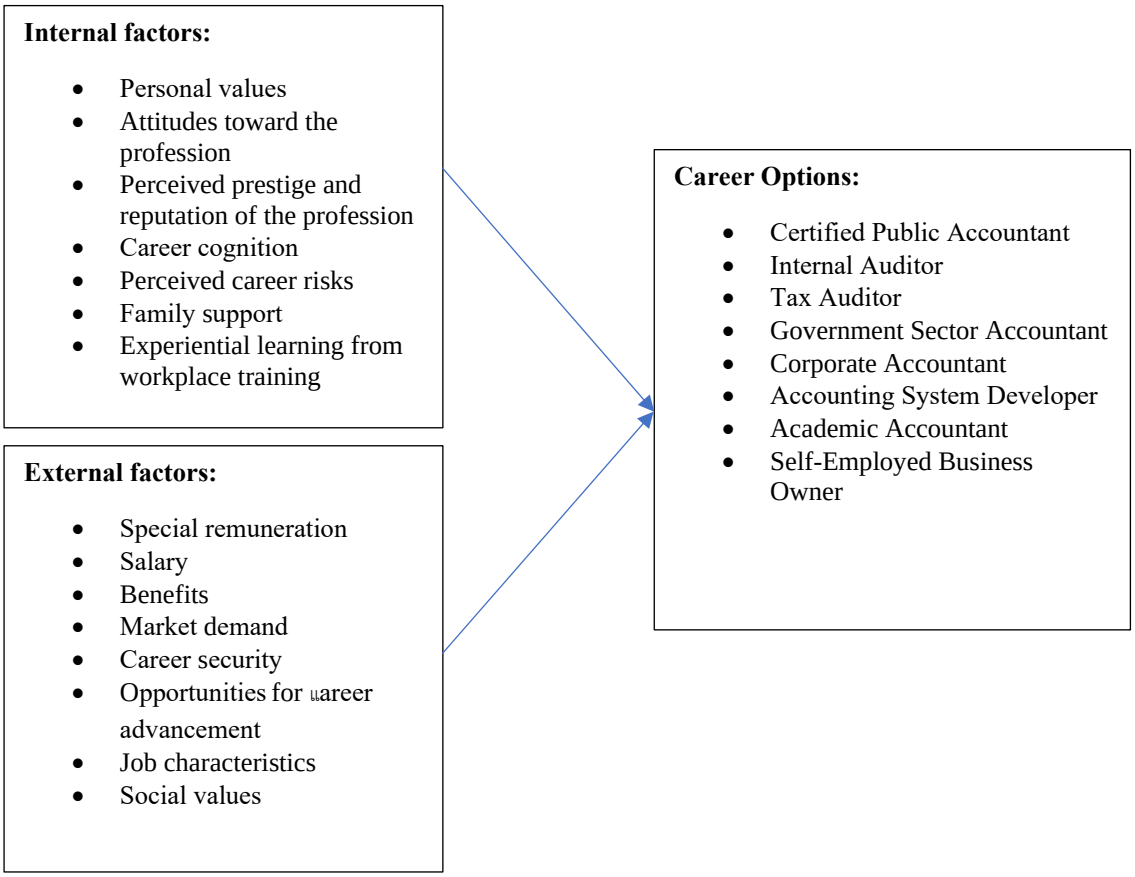

Figure 1 Research conceptual framework

4. Research Methodology

4.1 Population and Sample

The target population consisted of accounting students from all academic years who were enrolled in the first semester of the 2024 academic year. According to data from the Rangsit University Registrar's Office as of August 31, 2024, there were 612 students enrolled over four academic years. A convenience sampling method was used, yielding 570 completed surveys, or 93% of the total student population. The sample was further classified as follows: first-year students accounted for 28.1% (160), second-year students 30.5% (174), third-year students 28.6% (163), and fourth-year students 12.8% (73).

4.2 Scope of the Study

The data used in this study consist of factual information and opinions from students across all academic years enrolled in the first semester of the 2024 academic year at the Faculty of Accounting. Data were collected during the period from August to September 2024.

4.3 Research Tools

A closed-ended questionnaire, divided into four parts, was employed as a research tool in this survey study. The sections are as follows: Part 1 includes general information, with four questions covering gender, year, and cumulative grade point average for the academic year 2023. Part 3 focuses on internal and external factors that influence career choices.

4.4 Validation of the Questionnaire

1. Questions were formulated based on a review of previous research findings and grounded in the Theory of Planned Behaviorand the Trait and Factor Theory, employing observable variables that align with both theoretical frameworks.

2. The quality of the questionnaire was assessed throughcontent validity and coverage. To evaluate this, the researcher submitted the questionnaire to three experts using the Item-Objective-Congruence (IOC), calculated using the following formula:

$$IOC = \frac{\Sigma R}{n}$$

where IOC is the coefficient of conformity.
∑R is the sum of all expert scores.
N is the total number of experts.

The criteria for determining the level of congruence for each questionnaire item were as follows: items with an IOC value of 0.5 or higher were retained, while those with a value below 0.5 were either revised, replaced, or omitted. The calculated IOC value for the finalized questionnaire was 1.00. 3. Reliability Testing: The reliability of the developed questionnaire was tested by administering it to a pilot sample of approximately 30 students drawn from the target population. The Cronbach's Alpha Coefficient was used to assess reliability, yielding a value of 0.893.

4.5 Data Collection

The research team distributed the questionnaire, created using Google Forms, to student groups from each academic year via four LINE groups categorized by student ID codes 64, 65, 66, and 67. Students received an invitation to participate from the Dean of the Faculty of Accountancy, along with detailed information about the research objectives. Participation in the study had no impact on students' academic evaluations.

4.6 Data Analysis

The Chi-square test was used at a 95% confidence level to evaluate differences in employment choices after graduation among students from different academic years. Furthermore, logistic regression analysis (using the Enter technique) was used to investigate the factors that influence students' career choices after graduation. This analysis assessed the impact of factors examining both the regression coefficients and significance levels within the model, also at a 95% confidence level.

5. Results and Discussion

5.1 Results

1. According to Table 1, 67.5% of third-year students pursue the Certified Public Accountant test, whereas 32.5% do not. This is in contrast to first-, second-, and fourth-year students, when the percentage of those pursuing the option was around 80%, significantly greater than those who did not pursue it. The vast majority of first, second, and fourth-year students (81.3%, 74.1%, and 63%) chose a career in internal

auditing. Furthermore, the percentage of students who did not pursue this path was 18.7%, 25.9%, and 37%, demonstrating a significant disparity. Significant disparities were found between academic years in the tax auditor; fourth-year students had a higher percentage of pursuing (65.8%) than non-pursuing (34.2%), while third-year students' percentages of pursuing (45.4%) and non-pursuing (54.6%) were very similar. Fourth-year students pursued the Government Sector Accountant position at a lower percentage (23.3%) than non-pursuing students (76.7%), whereas first-, second-, and third-year students pursued the position at a greater percentage: 50%, 49.4%, and 46%. Furthermore, the percentage of students seeking and not pursuing the Accounting System Developer differed significantly throughout academic years: 42.5%, 27%, 18.4%, and 27.4%, respectively, while not pursuing was 57.5%, 73%, 81.6%, and 72.6%. Similarly, in the Academic Accountant, the pursuing percentage of first-, second-, third-, and fourth-year students (23.8%, 23%, 11%, and 19.2%) was lower than the non-pursuing percentage (76.2%, 77%, 89%, and 80.8%), with differences across academic years.

The differences in career choices after graduation among students in each year are significant (Sig. < 0.05), with the exception of corporate accountants and self-employed business owners (Sig = 0.273, 0.315). This is consistent with the principle of Planned behavior theory and the Trait and Factor Theory, both of which explain differences in career choices based on educational experiences. It is congruent with expectations because the Accounting Department organized meetings to inform students about career choices as they begin their studies in the program and before to the internship process.

2. Influence of Internal Factors on Career Choices**.** The results presented in Table 2 reveal that internal factors including attitudes toward the profession, perceptions of the reputation and prestige of the profession, perceptions of occupational risks, and work experience obtained from practical training during studies significantly influence the decision to pursue careers as Certified Public Accountants, Internal Auditors, Tax Auditors, Accounting System Developers, and Academic Accountants at a 95% confidence level. However, for the career options of Government Sector Accountant, Corporate Accountant, or Self-Employed Business Owner, the internal factors examined in this study did not exhibit a statistically significant influence.

Table 1 Career selection after graduation comparison between grades

Accounting Profession		**Year 1**	**Year 2**	**Year 3**	**Year 4**	**χ2**	**Significant value**
Certified Public Accountant	select	82.5% (132)	85.1% (148)	67.5% (110)	83.6% (61)	19.051	**0.000***
	Not selected	17.5% (28)	14.9% (26)	32.5% (53)	16.4% (12)		
Internal Auditor	select	81.3% (130)	74.1% (129)	50.9% (83)	63% (46)	38.65	**0.000***
	Not selected	18.7% (30)	25.9% (45)	49.1% (80)	37% (27)		
Tax Auditor	select	60.6% (97)	60.9% (106)	45.4% (74)	65.8% (48)	13.18	**0.004***
	Not selected	39.4% (63)	39.1% (68)	54.6% (89)	34.2% (25)		
Government Sector Accountant	select	50% (80)	49.4% (86)	46% (75)	23.3% (17)	16.93	**0.000***
	Not selected	50% (80)	50.6% (88)	54% (88)	76.7% (56)		
Corporate Accountants	select	78.1% (125)	81% (141)	76.1% (124)	69.9% (51)	3.89	0.273
	Not selected	21.9% (35)	19% (33)	23.9% (39)	30.1% (22)		

Accounting Profession		**Year 1**	**Year 2**	**Year 3**	**Year 4**	**χ2**	**Significant value**
Accounting System Developer	select	42.5% (68)	27% (47)	18.4% (30)	27.4% (20)	23.50	**0.000***
	Not selected	57.5% (92)	73% (127)	81.6% (133)	72.6% (53)		
Academic Accountant	select	23.8% (38)	23.0% (40)	11.0% (18)	19.2% (14)	10.69	**0.014***
	Not selected	76.2% (122)	77.0% (134)	89.0% (145)	80.8% (59)		
Self-Employed Business Owners	select	81.9% (131)	85.1% (148)	88.3% (144)	89.0% (65)	3.54	0.315
	Not selected	18.1% (29)	14.9% (26)	11.7% (19)	11.0% (8)		

Table 2 Results of the internal factors test influencing career choice after graduation

Accounting Profession	Regression coefficients and (significant values).						
	Personal Values	Attitudes toward the profession	Perceived prestige and reputation of the profession	Career cognition	Perceived career risks	Family Support	Experiential learning in the workplace
Certified Public Accountant	**-0.36** (0.06)	**0.63** (0.00) *	**0.35** (0.01) *	0.24 (0.19)	**-0.38** (0.05) *	-0.01 (0.97)	0.15 (0.24)
Internal Auditor	-0.16 (0.32)	**0.49** (0.01) *	**0.27** (0.03) *	-0.10 (0.54)	0.27 (0.11)	-0.03 (0.84)	0.16 (0.18)
Tax Auditor	-0.23 (0.13)	**0.49** (0.01) *	0.22 (0.06)	0.10 (0.55)	**-0.34** (0.04) *	-0.07 (0.57)	0.16 (0.15)
Government Sector Accountant	0.19 (0.20)	0.17 (0.36)	-0.02 (0.85)	-0.07 (0.65)	-0.18 (0.24)	0.10 (0.42)	0.07 (0.53)
Corporate Accountants	-0.29 (0.11)	0.32 (0.14)	0.14 (0.31)	-0.03 (0.89)	-0.06 (0.77)	-0.06 (0.70)	0.07 (0.57)
Accounting System Developer	0.29 (0.09)	-0.16 (0.45)	0.19 (0.18)	0.06 (0.72)	**-0.35** (0.05)*	-0.01 (0.95)	**0.31** (0.02)*
Academic Accountant	-0.13 (0.50)	-0.19 (0.43)	0.32 (0.08)	-0.09 (0.67)	-0.40 (0.06)	0.27 (0.14)	**0.42** (0.01)*
Self-Employed Business Owners	-0.23 (0.30)	0.32 (0.23)	-0.30 (0.11)	-0.24 (0.31)	0.25 (0.26)	0.17 (0.32)	-0.03 (0.84)

The influence of the aforementioned factors on the career choices after graduation is as follows:

2.1 Certified Public Accountant: The factors influencing the choice of this career include attitude toward the profession, perception of prestige and reputation, and perception of occupational risk. The respective regression coefficients (and significance levels) are 0.43 (p = 0.01), 0.35 (p = 0.01), and -0.38 (p = 0.05). This indicates that students are more likely to pursue the career if they have a positive attitude toward The profession and perceive it as prestigious and reputable. In contrast, a higher perceptionof career risk is associated with a decreased likelihood of choosing this career path.

2.2 Internal Auditor: The factors influencing the choice of this career are attitude toward the profession and perception of prestige and reputation. Both factors exert a positive influence on the choice of this career, with regression coefficients of 0.49 (p = 0.00) and 0.27 (p = 0.03) respectively. This indicates that

students are more likely to pursue a career as an internal auditor when they holda favorable attitude toward the profession and perceive it as reputable and prestigious..

2.3 Tax Auditor: The factors influencing the choice of this career are attitude toward the profession and perception of occupational risk, with regression coefficients of 0.43 (p = 0.01) and -0.27 (p = 0.03), respectively. This suggests that a positive attitude toward the profession increases the likelihood of pursuing this career, whereas a higher perception of occupational risk decreases that likelihood.

2.4 Accounting System Developer: The factors influencing the choice of this career are the perception of occupational risk and experiential learning in the workplace. The corresponding regression coefficients are -0.30 (p = 0.05) and 0.31 (p = 0.01), respectively. This implies that a higher perception of occupational risk decreases the likelihood of selecting this career, while greater practical training experience increases it.

2.5 Academic Accountant: The factor influencing the choice of this career is experiential learning in the workplace, which exerts a positive effect on the choice. The regression coefficient is 0.42 (p = 0.01), indicating that the likelihood of choosing this career increases as students accumulate more practical training experience.

Table 3 Results of the external factors test influencing career choice after graduation

Accounting Profession	Regression Coefficient and (Significance Value)							
	Special Remuneration	**Salary**	**Benefit**	**Market Demand**	**Career Security**	**Career Advancement Opportunities**	**Job Characteristics**	**Social Values**
Certified Public Accountant	0.23 (0.34)	0.08 (0.80)	-0.38 (0.12)	**0.48** (0.03)*	0.01 (0.98)	0.23 (0.40)	-0.09 (0.64)	0.02 (0.88)
Internal Auditor	-0.10 (0.64)	0.18 (0.55)	-0.40 (0.07)	-0.06 (0.78)	0.16 (0.53)	0.22 (0.38)	**0.33** (0.06)	-0.00 (0.98)
Tax Auditor	0.17 (0.41)	-0.17 (0.55)	0.03 (0.88)	0.16 (0.40)	0.05 (0.84)	-0.34 (0.16)	0.18 (0.27)	0.02 (0.87)
Accounting Staff in Government Organizations	0.26 (0.23)	**-0.78** (0.01) *	**0.43** (0.04) *	**-0.50** (0.01) *	0.38 (0.14)	-0.24 (0.34)	-0.04 (0.81)	**0.35** (0.01)*
Accounting Staff in Business Organizations	0.12 (0.62)	-0.44 (0.18)	0.31 (0.15)	-0.25 (0.27)	0.12 (0.66)	0.02 (0.95)	0.13 (0.50)	-0.04 (0.78)
Accounting System Developer	0.31 (0.20)	-0.34 (0.27)	-0.23 (0.29)	-0.28 (0.18)	0.48 (0.09)	-0.17 (0.53)	-0.04 (0.83)	**0.31** (0.03)*
Academic Accountant	-0.01 (0.97)	**-1.02** (0.01) *	0.39 0.21	0.38 (0.19)	-0.10 (0.78)	-0.32 (0.36)	0.22 (0.41)	**0.52** (0.01)*
Self-Employed Business Owners	-0.05 (0.86)	-0.04 (0.91)	0.32 (0.23)	-0.21 (0.44)	-0.45 (0.24)	0.37 (0.27)	-0.19 (0.47)	-0.15 (0.39)

3. External Factors Influencing Career Choices After Graduation: The results presented in Table 3 indicate that salary, benefits, market demand, knowledge of job characteristics, and social values significantly influence the choice of careers such as Certified Public Accountant, Internal Auditor, Tax Auditor, Government Sector Accountant, Accounting System Developer, and Academic Accountant at a 95% confidence level. In contrast, for the career options of Tax Auditor, Corporate Accountant, or Self-Employed Business Owner, the external factors examined did not have a statistically significant influence. The effects of these external factors on career choices after graduation are as follows:

3.1 Certified Public Accountant: The key external factor influencing the choice of this career is market demand. The regression coefficient is 0.48 (p = 0.00), indicating that the likelihood of pursuing this career increases as market demand rises.

3.2 Internal Auditor: The critical external factor for this career is the knowledge of job characteristics. The regression coefficient is 0.34 (p = 0.00), suggesting that the likelihood of choosing this career increases as students become more familiar with the job characteristics.

3.3 Government Sector Accountant: The factors influencing the choice of this career are salary, benefits, market demand, and social values. The corresponding regression coefficients are -0.78 (p = 0.01), 0.43 (p = 0.04), -0.50 (p = 0.01), and 0.35 (p = 0.01), respectively. This indicates that the likelihood of not pursuing this career increases if salary and market demand increase, whereas the likelihood of pursuing it increases if the benefits received and social values are higher. The findings show that salary and market demand have an inverse influence on the choice of this profession, which is an issue that requires further study to understand the causes behind this.

3.4 Accounting System Developer: The external factor influencing the choice of this career is social values, with a regression coefficient of 0.31 (p = 0.03). This indicates that the likelihood of pursuing the accounting system developer career increases as social values become more prominent.

3.5 Academic Accountant: The factors influencing the choice of this career are salary and social values, with regression coefficients of -1.02 (p = 0.01) and 0.52 (p = 0.01), respectively. This suggests that the probability of not pursuing the Academic Accountant career increases when salary levels are lower, while the likelihood of pursuing this career is positively associated with higher social values.

5.2 Discussion

The research findings indicate that career choices after graduation vary significantly among students across different academic years, particularly in the professions of Certified Public Accountant, Internal Auditor, Tax Auditor, Government Sector Accountant, Corporate Accountant, Accounting System Developer, Academic Accountant, and Self-Employed Business Owner. However, the career aspirations expressed by students during their studies may change as they acquire more information about the work environment, deepen their academic and professional knowledge in accounting, and gain practical experience through internships. This evolution in career preference aligns with the Theory of Planned Behavior discussed in the introduction.

The study examined both internal and external factors, positing that these variables influence the career choices of graduates from the Bachelor of Accountancy program at Rangsit University. The results demonstrated that the most significant internal factors affecting career choice were attitude toward the profession, perception of the prestige and reputation of the profession, perception of occupational risk, and experiential learning in the workplace. As for the external factors affecting career choice; salary, benefits, market demand, and social values emerged as influential. These findings are consistent with previous studies. For example, Ko and Jun (2015) identified salary and benefits as motivators for career selection among bachelor's degree graduates, while Jin et al. (2014) highlighted that job characteristics and the knowledge of the job assist graduates in negotiating with employers. Moreover, Brooks and Youngson (2016); Jackson and Wilton (2016) have underscored the importance of work-integrated learning in enhancing students' understanding of their field and developing skills that match their aptitudes and interests. Additionally, Li et al. (2015) and Sugahara and Boland (2010) pointed out that external factors such as governmental support,

family influence, and societal values play a role in career decision-making upon graduation. Donald et al. (2019) further noted that self-development during studies and career guidance based on market demand are critical for students to choose a career that aligns with their competencies. Research in other fields (e.g., Yohtin, 2021; Janruan et al., 2020) has similarly demonstrated that career choices among undergraduates are influenced by job knowledge, career advancement opportunities, job security, market trends, social values, and personal values.

However, it was shown that there are internal factors that do not influence the choice of a career after graduation, including personal values, career cognition, and family support are examples of factors that might arise as a result of students receiving information about accounting profession careers from studying, senior students, and their families. This information helps students develop personal value, career cognition, and family support that are consistent with their career choice. This is consistent with the Planned Behavior Theory and the Trait and Factor Theory, which suggest that success in one's chosen career is determined by self-awareness, knowledge of the profession, and their relationship to career traits. Regarding Special remuneration, career security, and career advancement opportunities, which are external factors that were not found to influence students' career choices. According to the Trait and factor Theory, it is possible that the students did not have enough knowledge or information about the accounting profession to recognize that these factors should be considered while deciding on a career choice. This is because these factors may need to be learned through work experience.

6. Research Recommendations

In developing the Bachelor of Accountancy curriculum with a focus on student learning outcomes, curriculum developers should continuously monitor and assess the needs of all stakeholders particularly students and employers. The findings of this study provide valuable insights into the career expectations and preferences of graduates, as well as the factors that influence their choices. Such information can be used to analyze the impact of these factors on the curriculum content and structure, enabling continuous improvement in instructional practices to meet the evolving needs throughout the program. The research outcomes can also inform the design of elective courses and extracurricular activities tailored to specific career paths in accounting. For example, initiatives such as career counseling in the accounting field, professional skills development aligned with student interests, and opportunities for practical training in real work environments can enhance students' understanding of job characteristics, help them identify their strengths and interests, and provide up-to-date information on current market demands and salary trends thereby strengthening their negotiation power during job interviews.

7. Suggestions for Future Research

Future research should explore the employability prospects of graduates, especially in programs that are accredited by professional bodies, in the context of an increasingly competitive and digitally transformed economy. It is recommended that further studies focus on identifying strategies to develop essential technical skills that meet future market demands, as the dynamic business and technological environments significantly affect the need for highly skilled professionals in the accounting field. Moreover, comparative research between the perspectives of students and future accounting labor market trends may provide critical insights for improving curriculum planning and program implementation.

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