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Students' Perceptions of Introductory Accounting Course and Decision to Pursue Accounting

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ABSTRACT

There has been limited research on how students perceive accounting courses and how these perceptions influence their decision to major in accounting. This study examines pre-diploma students' perceptions of Introduction to Accounting (ACC030), an introductory accounting subject, and how these perceptions influence their choice of accounting as their major when pursuing further study at the diploma level. It examines students' perceptions at the beginning of the semester and how those perceptions shift by the end of the semester. The study also compares whether accounting-intended students hold different perceptions of the introductory accounting course than non-accounting-intended students. Lastly, this research analyses students' perceptions and expectations towards course performance, as well as their accounting background and initial intentions, which could relate to their decision to pursue a diploma in accounting. Survey responses from 169 pre-diploma commerce students at Universiti Teknologi MARA (UiTM) Pahang reveal that accounting-intended students viewed the course more positively than non-accounting-intended students at both the beginning and the end of the semester. Ultimately, students' decisions to pursue accounting were shaped by their initial intention, their perception of the course, and its perceived difficulty.

1. INTRODUCTION

Introduction to Accounting (ACC030) is an introductory accounting paper offered to students enrolled in the Pre-diploma in Commerce programme. The course is intended to equip students with a fundamental understanding of accounting principles and practices. As their first exposure to accounting, this subject plays an important role in shaping students' interest in and perceptions of the field. Based on records of the Pre-diploma in Commerce programme in UiTM Cawangan Pahang, most students perform well in ACC030, with more than half achieving Grade A, specifically 66% in semester 20244, 58% in semester 20252 and 80% in semester 20254. However, despite achieving excellent results at the pre-diploma level with a CGPA above 3.00 (89% in 20244; 97% in 20252; 98% in 20254), the number of students choosing to pursue accounting at the diploma level remains relatively low. This trend raises important questions about the factors influencing students' academic choices. Why are qualified students reluctant to consider

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accounting, and what perceptions do they hold about the discipline that discourages them from choosing it as a major?

Choosing accounting as a field of study represents more than academic preference, as it shapes students' professional aspirations and career growth. Accounting is widely recognised as a profession that offers good career opportunities, including competitive salaries, job stability, career advancement and opportunities to work in different industries. Accounting graduates can pursue careers in public accounting, private companies, financial institutions and government agencies. In addition, professional accounting qualifications can improve career prospects and provide opportunities to work internationally.

Previous studies have primarily focused on external career-choice factors that influence students' perceptions of accounting, including salary expectations, job availability and societal status (Jackling & Calero, C., 2006; Norizan et al., 2023). While these studies offer valuable insights, they tend to overlook the educational experience itself, particularly on how students' perceptions evolve during their academic journey. One area that remains underexplored is the role of the first accounting course, which may significantly impact how students perceive the subject and their potential to succeed in it.

The introductory accounting course holds a unique and influential position in the business curriculum. It serves not only as a foundation for business students but also as a gateway to the accounting major. For many students, this course is their first and possibly only exposure to accounting, and it can either spark interest or reinforce negative preconceptions. Therefore, the design, delivery, and overall experience of this course may influence the students' motivation to remain in the accounting field or explore alternative majors.

As cited by Geiger and Ogilby (2000), the Accounting Education Change Commission (AECC, 1992) emphasised the importance of the first accounting course in shaping student attitudes. The AECC highlighted that students' early experiences in accounting education significantly influence their perceptions of the accounting major, the profession, and their self-confidence in pursuing a career in the field. These early impressions can be very important, especially for students who are still uncertain about their future or who have limited knowledge about what accountants do beyond common stereotypes.

Given this context, this study aims to examine students' perceptions of the introductory accounting course and assess their influence on students' choice to pursue accounting. By focusing on the initial stage of exposure to accounting, this study contributes to a deeper understanding of the educational factors that affect students' academic choices. The findings may provide valuable insights for educators and curriculum developers in improving student engagement and developing effective strategies to encourage students to pursue accounting as a profession. Therefore, this study has practical implications for accounting departments, particularly in formulating and implementing strategies to enhance engagement and enrollment among pre-diploma students.

2. LITERATURE REVIEW

Many studies have examined various components and issues associated with introductory accounting courses. For example, researchers have investigated the determinants of student performance in the first accounting course (Fadzillah et al., 2020). Nevertheless, the existing literature provides insufficient evidence regarding students' perceptions of specific accounting courses and how these perceptions relate to major selection, especially in the context of local higher education institutions and pre-diploma students.

Students often choose to major in accounting because they are exposed to it early in their studies, especially through introductory financial accounting courses. These introductory courses not only teach students the fundamental skills required in accounting but also shape how they perceive the field and its associated career pathways. As such, a growing body of literature has investigated whether and how students' experiences in these initial courses influence their intention to pursue accounting as a major. Initial studies (Paolillo & Estes, 1982; Hermanson et al., 1995) highlighted that numerous undergraduates select their major within their first two years, a timeframe that generally aligns with their first exposure to accounting. This suggests that first impressions play a vital role, since students' perceptions of the course may either strengthen their existing interest or discourage them from pursuing the major further. More recently, Awadallah and Elgharbawy (2021) showed that students' attitudes towards accounting education, instructor influence, subjective norms, and career opportunities significantly affect their intention to choose accounting as a major. Likewise, Bosu and Agormedah (2022) reported that accounting majors generally held more positive perceptions of the introductory accounting course than non-accounting majors, highlighting the important role of instructors and early learning experiences in shaping students' decisions to pursue accounting. However, research findings remain inconclusive regarding the extent to which perceptions of the introductory course directly influence students' decisions.

A consistent finding across studies is that many students, particularly those who do not initially consider accounting, perceive the first accounting course as tedious, excessively quantitative, and strongly procedural, resulting in a gradual loss of interest (Cohen & Hanno, 1993; Adams et al., 1994; Saemann & Crooker, 1999; Allen, 2004). Such perceptions often contribute to a decline in enthusiasm for accounting over the semester. In contrast, intended accounting majors generally maintain more positive and stable perceptions, suggesting that pre-existing interest in accounting mitigates this negative shift (Geiger & Ogilby, 2000). Issa et al. (2022) reported that while perceptions declined for most students, some shifted from a "definitely not accounting" stance to being undecided, indicating that exposure to the subject can open pathways for reconsideration.

Although initial intent has been identified as the strongest predictor of choosing accounting as a major (Geiger & Ogilby, 2000; Mauldin et al., 2000), other important elements also significantly influence students' decisions. These elements include instructor quality, course design, and perceived performance. Mauldin et al. (2000) demonstrated that instructors in accounting principles courses can meaningfully shape students' choices by making the subject more engaging and by emphasising its relevance to broader business contexts. Tan and Laswad (2006) supported this finding, suggesting that presenting introductory accounting in ways that connect to real-world applications may help reduce negative perceptions among undecided students. Mauldin et al. (2000) also found that instructors who encourage active participation and relate accounting concepts to practical situations can positively influence students' interest in the major. Corroborating this classical view, a contemporary study by Amaning et al. (2025) empirically confirmed that teachers and career advisors are the primary institutional influencers who steer student attitudes and perceptions during introductory courses.

Moreover, previous research reported that students often perceive the first accounting course as difficult and confusing, with many describing it as boring and unengaging (Abbott & Palatnik, 2018; Angelo et al., 2025). Such perceptions frequently discourage students from selecting accounting as their major. Career-related motivations, including perceived job security, earning potential, and career flexibility (Sugahara & Boland, 2009; Dalci et al., 2013; Putra & Prihantari, 2026), also exert a strong influence on students' choices.

In conclusion, the literature indicates that introductory accounting courses can reinforce positive attitudes and, in some cases, prompt students to reconsider their academic choices. However, they seldom override students' initial intentions. Those who already plan to major in accounting generally maintain favourable perceptions, whereas students without such intentions often complete the course with diminished enthusiasm. Despite these insights, no studies have examined the relationship between expected grades and accounting background with students' choice of major. Therefore, this study addresses the following research questions:

1. What are the students' perceptions of the introductory accounting course?
2. Do the students' perceptions of the introductory accounting course change over the semester?
3. What are the perceptions of accounting-intended and non-accounting-intended students regarding the introductory accounting course?

4. Do the perceptions of accounting-intended and non-accounting-intended students of the introductory accounting course change over the semester?
5. Do accounting-intended students have different perceptions of the introductory accounting course compared to non-accounting-intended students?
6. How are students' perceptions, expected course performance, accounting background, and initial intention related to the decision to pursue further study in accounting?

3. METHODOLOGY

This study employed a questionnaire as the primary tool for data collection, which respondents filled out online via Google Forms. The questionnaire comprised two sections: Section A captured respondents' demographic characteristics, and Section B consisted of ten statements that assessed students' perceptions of the introductory accounting course. The course in question was Introduction to Accounting (ACC030), part of the Pre-Diploma in Commerce curriculum. The questionnaire was adapted, with minor changes, from the study by Geiger and Ogilby (2000) to align with the research objectives. Accordingly, several items were revised to reflect the educational context, programme pathway and terminology used in this study. These modifications were limited to contextual wording, while the underlying constructs and measurement objectives of the original instrument were retained. To capture changes in students' perceptions, an online survey was administered at both the beginning and the end of the semester. The initial questionnaire received by the students at the beginning of the semester is shown below. Students rated ten perception statements on a five-point Likert scale, ranging from strongly disagree (1) to strongly agree (5). The version at the end of the semester retained the same items, with rephrasing, where necessary, to reflect the past tense.

Perception items:

(i) This course will help me to do well in diploma in accounting courses (COURSES)
(ii) This course will help me do well in my career. (CAREER)
(iii) Doing well on this course would be personally rewarding. (REWARDING)
(iv) I expect to spend more time on this course than my other courses. (TIME)
(v) I am looking forward to this course. (ENJOY)
(vi) This course will be boring. (BORING)
(vii) This course will be difficult. (DIFFICULTY)
(viii) I am highly motivated to do well on this course. (MOTIVATED)
(ix) I expect to learn a lot in this class. (EXPLEARN)
(x) The lecturer will affect my opinion of the usefulness of this course (LECTURER)

The study employed a total population sampling approach, whereby all 504 Pre-Diploma in Commerce students at Universiti Teknologi MARA (UiTM) Pahang who were enrolled in the ACC030 course were invited to participate. Following data screening, responses from students who had withdrawn from the course or failed to provide a correct and matching identification number at the end of the semester were excluded from the analysis. As a result, 169 valid responses were obtained, representing 33.53% of the total student population.

For analysing the quantitative data, we used SPSS. Descriptive statistics, including frequencies, percentages, means, and standard deviations, were used to analyse the respondents' demographic data. Before further analysis, the sample distribution was examined to ensure it met the assumptions required to address the research objectives. A visual inspection of histograms of students' perceptions indicated that the data were approximately normally distributed, with skewness values between -1 and +1 and kurtosis values ranging from -2 to +2. Given the normality of the sample, we applied parametric tests, including the independent t-test, to examine the variables. Logistic regression was also used to explore the relationship between students' choices and their perceptions.

4. FINDING & DISCUSSION

4.1 Descriptive Statistics

Table 1. Demographic Statistics

		Frequency	Percentage (%)
Gender	Male	64	37.9
	Female	105	62.1
Age	18	151	89.3
	19	11	6.5
	20	3	1.8
	21	4	2.4
Accounting Background	Yes	34	17.9
	No	135	71.1
Expected Grade	A+ and A	39	23.1
	A-	30	17.8
	B+	25	14.8
	B	39	23.1
	B-	15	8.9
	C+	11	6.5
	C	9	5.3
	Fail	1	0.6
Accounting-Intended	Yes	51	30.2
	No	118	69.8

N= 169

Table 1 presents demographic information of the 169 students. The majority of respondents were female (62.1%), while males accounted for 37.9% of the sample. In terms of age, most students were 18 years old (89.3%), with smaller percentages of students aged 19 (6.5%), 20 (1.8%), and 21 (2.4%). Regarding academic background, students were asked whether they had learned accounting in high school. Only 17.9% of students had prior exposure to accounting, whereas 71.1% had no accounting background. When asked about their expected grades, 23.1% of students anticipated achieving A+ or A, and an equal percentage expected a B. Other expectations included A− (17.8%), B+ (14.8%), B− (8.9%), C+ (6.5%), C (5.3%), and only one student (0.6%) anticipated failing. In terms of future academic intentions, 30.2% of students indicated they intended to pursue studies in accounting, while 69.8% did not plan to pursue accounting as their primary field of study.

4.2 Q1 & Q2: Students' Perceptions of the Introductory Accounting Course

Table 2. Mean Scores for Students' Perceptions

	Beginning	End	Change	t-score
COURSES	3.70	3.85	0.15	-1.963
CAREER	3.87	3.92	0.05	-0.609
REWARDING	3.76	4.05	0.29	-3.381**
TIME	3.30	3.27	-0.03	0.319
ENJOY	3.83	4.03	0.20	-2.427*
DIFFICULT	3.43	3.34	-0.09	0.958
BORING	2.36	2.08	-0.28	3.455**
MOTIVATED	3.93	3.85	-0.08	1.010
EXLEARN	4.21	4.31	0.10	-1.183
LECTURER	3.86	4.36	0.5	-5.426**

As shown in Table 2, students generally held moderately positive perceptions of Introduction to Accounting (ACC030), the introductory accounting course, at the beginning of the semester. Most students agreed that the ACC030 **course** could contribute to their success in future accounting courses (M = 3.70) and lead to a good **career** (M = 3.87). They found the course somewhat **enjoyable** (M = 3.83) and **rewarding** (M = 3.76). They also expressed strong agreement that the subject offered opportunities to **explore and learn new things** (M = 4.21) and reported feeling motivated to study it (M = 3.93). Their perception of the **lecturer's** influence was also positive (M = 3.86). However, perceptions of **difficulty** were slightly above neutral (M = 3.43), suggesting that some students found the subject challenging. Views on **time commitment** were neutral (M = 3.30), while perceptions of accounting as **boring** were relatively low (M = 2.36), indicating general disagreement with the idea that the subject was uninteresting. Overall, students held a generally positive view of ACC030 at the beginning of the semester, although some still expressed doubts.

By the end of the semester, students' perceptions became more favourable across several aspects. Their agreement with ACC030 being a **rewarding** subject increased notably (M = 4.05), and they reported enjoying the course more (M = 4.03). Perceptions of **boredom** decreased significantly (M = 2.08), indicating students found the subject more engaging over time. Views on the **lecturer's** influence improved substantially (M = 4.36), reflecting a stronger appreciation of teaching quality. Students continued to feel **motivated** (M = 3.85) and acknowledged accounting as a promising **career** path (M = 3.92). Perceptions of the **course** itself improved slightly (M = 3.85), while views on **time commitment** (M = 3.27) and **difficulty** (M = 3.34) remained relatively unchanged, suggesting stable opinions in those areas. Overall, the end-of-semester results indicate a shift towards more positive and confident perceptions of ACC030.

The analysis of students' mean perceptions at the beginning and end of the semester revealed several notable changes. Overall, students showed a slight increase in positive perceptions towards the subject, although the change was not statistically significant. However, there was a significant improvement in the perception of accounting as a **rewarding** field, with a mean increase of 0.29 (t = -3.381, p <.01). Students also reported significantly greater **enjoyment** by the end of the semester with a mean increase of 0.20 (t = -2.427, p < .05). Perceptions of the subject as **boring** decreased significantly by 0.28 (t = 3.455, p < .01), indicating students found accounting less boring over time. Notably, students' perception of their **lecturer's influence** improved significantly, with a mean increase of 0.50 (t = -5.426, p < .01), marking the highest increase among all items. This finding suggests that students increasingly recognised the important role of the lecturer in shaping their learning experience. Effective teaching, clear communication, and supportive lecturer–student interactions may have enhanced students' engagement and confidence in learning accounting. This supports the view of Mauldin et al. (2000), who argued that instructors can influence students' interest in accounting by making introductory courses more engaging and demonstrating their relevance to future careers.

4.3 Q3, Q4 & Q5: Perceptions between Accounting-intended and Non-accounting-intended Students

Table 3. Comparison of mean differences in perceptions between accounting-intended and non-accounting-intended students

	Beginning			End			Change		
	Accounting	Non-accounting	t-score	Accounting	Non-accounting	t-score	Accounting	Non-accounting	t-score
COURSES	4.06	3.55	3.211**	4.39	3.62	5.096**	0.33	0.07	1.625
CAREER	4.14	3.75	0.532*	4.37	3.72	4. 892**	0.23	-0.03	1.597
REWARDING	3.84	3.73	0.77	4.35	3.92	3.156**	0.51	0.19	1.695
TIME	3.57	3.18	2.227**	3.57	3.14	3.135**	0.00	-0.04	0.209
ENJOY	3.98	3.76	1.786	4.49	3.83	4.373**	0.51	0.07	2.485**
DIFFICULT	3.27	3.50	-0.996	2.96	3.51	-3.171**	-0.31	0.01	-1.604
BORING	2.20	2.42	-1.549	1.75	2.22	-3.098**	-0.45	-0.2	-1.416
MOTIVATED	4.10	3.86	0.434	4.10	3.74	2.427*	0.00	-0.12	0.663
EXLEARN	4.29	4.17	0.802	4.67	4.15	3.953**	0.38	-0.02	2.124*
LECTURER	3.90	3.85	0.727	4.69	4.22	3.469**	0.79	0.37	2.082*

Perceptions between accounting-intended and non-accounting-intended students (research question 3) are presented in Table 3. At the beginning of the semester, students who intended to pursue accounting generally held more positive perceptions of the introductory accounting course, ACC030, than non-accounting-intended students. The mean scores for accounting-intended students were consistently higher across most items, indicating more favourable views. Notably, the mean score for **COURSES** was 4.06 among accounting-intended students and 3.55 for non-accounting-intended students, with a statistically significant difference ($t = 3.211$, $p < 0.01$). Similarly, the **TIME** item showed a significant difference, with accounting-intended-students rating it higher ($M = 3.57$) than non-accounting-intended students ($M = 3.18$, $t = 2.227$, $p < 0.01$), suggesting that accounting-intended students perceived the time required for the course more positively. For **CAREER**, although the difference was statistically significant ($t = 0.532$, $p < 0.05$), the gap in mean scores was smaller, $M = 4.14$ for accounting-intended students and $M = 3.75$ for non-accounting-intended students, indicating that both groups viewed the course as valuable for their careers. However, this perception was stronger among accounting-intended students. Overall, these results indicate that accounting-intended students began the semester with more positive perceptions of ACC030, particularly in terms of its structure, time commitment, and career relevance.

Changes in perceptions between accounting-intended and non-accounting-intended students throughout the semester (research question 4) are also presented in Table 3. At the end of the semester, accounting-intended students demonstrated significantly more positive perceptions of the introductory accounting course compared to non-accounting-intended students. The mean scores for accounting-intended students were consistently higher across nearly all perception items. For example, the **COURSES** item received a mean score of 4.39 from accounting-intended students, compared to 3.62 from non-accounting-intended students, with a statistically significant difference ($t = 5.096$, $p < 0.01$). Similarly, accounting-intended students rated **CAREER** prospects more positively ($M = 4.37$) than non-accounting-intended students ($M = 3.72$), also showing a significant difference ($t = 4.892$, $p < 0.01$). In terms of enjoyment, the mean for **ENJOY** was 4.49 for accounting-intended students and 3.83 for non-accounting-intended students ($t = 4.373$, $p < 0.01$), indicating that accounting students found the course more enjoyable. Other items such as **REWARDING**, **TIME**, **MOTIVATED**, **EXLEARN**, and **LECTURER** were also rated significantly higher by accounting-intended students. For instance, the perception of the course as rewarding was higher ($M = 4.35$ vs. 3.92, $t = 3.156$, $p < 0.01$), the time required was perceived as being more appropriate ($M = 3.57$ vs. 3.14, $t = 3.135$, $p < 0.01$), and students felt more motivated ($M = 4.10$ vs. 3.74, $t = 2.427$, $p < 0.05$). Additionally, accounting-intended students reported greater perceived learning from the course (**EXLEARN**: $M = 4.67$ vs. 4.15, $t = 3.953$, $p < 0.01$) and higher satisfaction with the lecturer (**LECTURER**: $M = 4.69$ vs. 4.22, $t = 3.469$, $p < 0.01$). In contrast, non-accounting-intended students had more negative views, particularly in perceiving the course as more **difficult** ($M = 3.51$ vs. 2.96, $t = -3.171$, $p < 0.01$) and more **boring** ($M = 2.22$ vs. 1.75, $t = -3.098$, $p < 0.01$). These differences suggest that students' intention to pursue accounting significantly influenced how they experienced and evaluated the course by the end of the semester.

To address research question 5, Table 3 presents the comparison of perception changes between students intending to pursue accounting and those not intending to pursue accounting. When examining changes in perceptions from the commencement to the completion of the semester, accounting-intended students generally exhibited more positive improvements across most items compared to non-accounting-intended students. The largest positive change was observed in the **LECTURER** item, where accounting-intended students' perceptions increased by 0.79 points, compared to 0.37 for non-accounting-intended students, with a statistically significant difference ($t = 2.082$, $p < 0.05$). The improvement may reflect the effectiveness of instructional strategies, such as clear explanations, interactive classroom activities, timely feedback, and the use of practical examples to illustrate accounting concepts. These approaches can make the subject more engaging and easier to understand, thereby enhancing students' learning experiences and fostering more positive attitudes toward accounting. A similar pattern was observed in **EXLEARN**, with accounting-intended students reporting a greater increase in perceived learning, also statistically significant ($t = 2.124$, $p < 0.05$). The perception of **ENJOY** showed a significant positive change among accounting-intended students (0.51 vs. 0.07), with a t-score of 2.485 ($p < 0.01$), indicating that these students found the course increasingly enjoyable over time. Overall, the data suggest that accounting-intended students experienced greater positive shifts in their perceptions of the course, particularly in areas of enjoyment, learning, and the lecturer's influence. In contrast, non-accounting-intended students exhibited smaller or negligible changes over the semester.

4.4 Q6: Relationship between Students' Perceptions, Expected Course Performance, Accounting Background and Initial Intention with Students' Decision

Table 4. Relationship between Independent Variables and Students' Decision

Independent variable	Coefficient	F-value	p-value
Intercept	-0.960	0.102	0.750
COURSES	-1.432	7.420	0.006**
CAREER	-0.348	0.420	0.517
REWARDING	0.474	0.996	0.318
TIME	-0.074	0.043	0.837
ENJOY	0.530	1.195	0.274
DIFFICULT	0.693	6.334	0.012**
BORING	0.497	1.700	0.192
MOTIVATED	0.677	3.115	0.078
EXLEARN	-0.229	0.171	0.679
LECTURER	-0.912	3.285	0.070
BACKGROUND	-0.097	0.021	0.886
EXPECTED GRADE	0.131	0.777	0.378
INITIAL INTENTION	2.548	22.109	0.000**

In order to test the relationship between students' perceptions of the introductory accounting course and their decision to pursue accounting or non-accounting courses, the study conducted a series of logistic regressions. The logistic regression model is specified as follows:

ACCOUNTING-INTENDED (0,1) = α + β1 COURSES + β2 CAREER + β3 REWARDING + β4 TIME + β5 ENJOY + β6 DIFFICULT + β7 BORING + β8 MOTIVATED + β9 EXPLEARN + β10 LECTURER + β11 BACKGROUND + β12 EXPGRADE + β13 INITIAL INTENTION (0,1)

The dependent variable, ACCOUNTING-INTENDED, was measured at the end of the semester. The independent variables, which include the ten perception variables, were also measured at the end of the semester. This study further included accounting background, expected grade, and initial intention to determine whether these variables affected the final decision. The logistic regression analysis revealed that several variables significantly influenced students' decision to pursue accounting, as presented in Table 4. The most influential predictor was students' **initial intention** to major in accounting, which showed a strong and significant positive relationship with their final decision ($\beta = 2.548$, $F = 22.109$, $p < .001$). Additionally, perceptions of the **course itself** had a significant negative relationship with the decision ($\beta = -1.432$, $F = 7.420$, $p = .006$), suggesting that more critical or less favourable views of the course were associated with a lower likelihood of choosing accounting. Interestingly, students who perceived accounting as **difficult** were more likely to choose it ($\beta = 0.693$, $F = 6.334$, $p = .012$), indicating that challenge may have been seen as a motivating factor for some. Other perception variables such as career prospects, rewarding nature, enjoyment, motivation, lecturer's influence, and exploration opportunities did not show statistically significant effects on students' decisions. Similarly, students' prior background in accounting and their expected grade were not significant predictors of their decision. Overall, the findings suggest that initial intention, course perception, and perceived difficulty were the strongest factors influencing students' choice to pursue accounting.

5. CONCLUSION

This study examined students' perceptions of the introductory accounting course (ACC030) and how these perceptions stimulated their choice to pursue accounting at the diploma level. The findings reveal that, while students generally held moderately positive perceptions at the beginning of the semester, their views became more favourable by the end, particularly in terms of enjoyment, perceived learning, and the lecturer's influence. Accounting-intended students consistently reported more positive perceptions than their non-accounting-intended peers, at the commencement and at the end of the semester. Notably, accounting-intended students experienced greater improvements in perception over time, suggesting that their initial interest may have been reinforced through a more engaging and motivating course experience. This finding is consistent with previous studies (Geiger & Ogilby, 2000; Awadallah & Elgharbawy, 2021), which suggest that positive learning experiences and supportive teaching can play an important role in fostering the students' interest in accounting.

Despite these improvements, only a few key factors significantly stimulate the decision to pursue accounting. Logistic regression analysis showed that students' initial intention to major in accounting was the strongest predictor of their final decision. Interestingly, while most perception variables did not directly impact the decision, students with less favourable views of the course were less likely to choose accounting, and those who perceived the course as difficult were more likely to pursue accounting, indicating that some students may have viewed accounting as a challenge worth taking. Overall, these findings highlight the importance of early interest and course experience in shaping students' academic choices and suggest that enhancing the delivery of introductory accounting courses could play a crucial role in attracting more students to the field.

This study has several limitations. Since the study involved only a single cohort of Pre-Diploma in Commerce students from one UiTM campus, the extent to which the findings can be generalised to other student populations and institutional settings may be limited. Second, the reliance on self-reported measures represents a potential limitation, as respondents' perceptions and willingness to provide socially acceptable responses may influence the accuracy and objectivity of the reported data. Finally, although logistic regression was used to evaluate factors associated with students' decisions to pursue accounting, the perception variables and students' final intention were measured at the same point in time (end of the semester). Consequently, the direction of causality cannot be established with certainty, and the identified relationship should be understood as associations rather than direct causal effects.

Upcoming studies should explore strategies that can increase student enrolment in accounting programmes. Researchers may examine the impact of career promotion activities, curriculum design, industry exposure, scholarship opportunities and support from parents, teachers and peers on students' intention to pursue accounting. The findings could assist educational institutions in developing more effective initiatives to attract students to the accounting profession.

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7. CONFLICT OF INTEREST STATEMENT

The authors declare that this research was conducted in the absence of any personal, commercial, or financial conflicts of interest.

8. AUTHORS' CONTRIBUTIONS

Nur Syazwani Mohammad Fadzillah: Conceptualisation, methodology, formal analysis, investigation and writing-original draft; **Noor Hasimah M Yacob:** Conceptualisation, methodology, writing-original draft and review; **Nor Hawani Wan Abdul Rahman:** Conceptualisation, formal analysis, supervision, and validation; **Sabariah Jamaluddin:** Conceptualisation, supervision, writing- review and editing, and validation; **Anis Barieyah Mat Bahari:** Conceptualisation, writing- review and editing, and validation; **Lily Mazlifa Mustafa:** Conceptualisation, supervision, writing- review and editing, and validation.

10. DECLARATION OF GENERATIVE AI AND AI-ASSISTED TECHNOLOGIES

This manuscript was developed with the assistance of ChatGPT (OpenAI) for the purpose of improving language, grammar, clarity, academic writing style, and the organisation of the manuscript. The tool/service supported the author(s) in reviewing and refining the content, and the authors assume full responsibility for the final version submitted for publication.

11. DATA AVAILABILITY/SUPPLEMENTARY MATERIALS

The datasets used and/or analysed during the current study are available from the corresponding author on reasonable request.

12. ETHICS STATEMENT

Informed consent was obtained from all participants, and data anonymity was strictly maintained throughout the study.

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