

## Examining Students' Learning, intention, and Attitudes towards accounting career

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### Abstract

**Purpose:** The decision to pursue a profession in accounting and one's future performance in that sector can be significantly influenced by the objectives and attitudes of students. Students can increase their chances of success by focusing on their education and training when they have a clear goal for their accounting career, such as a preferred profession or industry. Employers might be won over by a candidate with a strong work ethic, a feeling of responsibility, and timeliness. This should help the students improve their perception of the accounting profession even further. Thus, the purpose of this study is to examine students' learning, intentions, and attitudes toward accounting career.

**Method:** This study tested its research model using an online survey and a quantitative methodology. 141 university students in Oman provided the survey sample data. Employing the Structural Equation Modeling-Partial Least Squares (SEM-PLS) version 4.0 software, data analysis and hypothesis testing were conducted.

**Results:** The result showed that the learning environment has a significant relationship with choosing an accounting career. Current knowledge seeking intention also has a substantial relationship with choosing an accounting career. However, the attitude of students does not affect choosing an accounting career.

**Originality / relevance:** This study adds to the corpus of research by analyzing students' intentions and attitudes for a career in accounting. Accounting educators may use these findings to modify the current curriculum to better meet students' culturally compatible perspective on the accounting field.

**Keywords:** *Students, learning, intention, attitudes, accounting career, Oman*

## Examen de l'apprentissage, de l'intention et des attitudes des étudiants à l'égard de la carrière en comptabilité

### Résumé

**Objectif :** La décision de poursuivre une profession en comptabilité et ses performances futures dans ce secteur peuvent être considérablement influencées par les objectifs et les attitudes des étudiants. Les étudiants peuvent augmenter leurs chances de réussite en se concentrant sur leur éducation et leur formation lorsqu'ils ont un objectif clair pour leur carrière en comptabilité, comme une profession ou un secteur préféré. Les employeurs peuvent être convaincus par un candidat avec une forte éthique de travail, un sens des responsabilités et une ponctualité. Cela devrait aider les étudiants à améliorer encore davantage leur perception de la profession comptable. Ainsi, le but de cette étude est d'examiner l'apprentissage, les intentions et les attitudes des étudiants à l'égard de la carrière comptable.

**Méthode :** Cette étude a testé son modèle de recherche en utilisant une enquête en ligne et une méthodologie quantitative. 141 étudiants universitaires d'Oman ont fourni les données de l'échantillon d'enquête. En utilisant le logiciel SEM-PLS (Structural Equation Modeling-Partial Least Squares) version 4.0, une analyse des données et des tests d'hypothèses ont été effectués.

**Résultats :** Le résultat a montré que l'environnement d'apprentissage a une relation significative avec le choix d'une carrière en comptabilité. L'intention actuelle de recherche de connaissances a également une relation substantielle avec le choix d'une carrière en comptabilité. Cependant, l'attitude des étudiants n'a pas d'influence sur le choix d'une carrière en comptabilité.

**Originalité / pertinence :** Cette étude enrichit le corpus de recherche en analysant les intentions et les attitudes des étudiants à l'égard d'une carrière en comptabilité. Les enseignants en comptabilité peuvent utiliser ces résultats pour modifier le programme actuel afin de mieux répondre aux perspectives culturellement compatibles des étudiants sur le domaine de la comptabilité.

**Mots clés :** étudiants, apprentissage, intention, attitudes, carrière en comptabilité, Oman

## 1. Introduction

Private accounting graduates find it simpler to get a job, but others have challenges at work when their specialized skills decrease with time (Rözer & Bol, 2019). The learning environment, which includes peers and instructors, has an important impact on students' ambitions to become accountants (Hatane et al., 2021). University-level exposure to accounting does not always increase favorable perceptions of the accounting discipline. Rather, it frequently promotes memorizing rules and a disregard for cognitive abilities (McDowall & Jackling, 2010). Students' ambitions to pursue a profession in accounting are significantly influenced by their views and subjective norms. To promote the profession's actual achievements and potential, misconceptions related to it must be addressed (Hammour, 2018). Further considerations like result expectancies and self-efficacy are important in determining students' desire to pursue careers in accounting (Cuzdriorean et al., 2024). The intention of students to major in accounting is strongly predicted by their past exposure to the topic, their inherent interest in accounting, and their ambition to get working experience (Bekoe et al., 2018). The modern economy requires a new breed of multi-skilled individuals who are more knowledgeable about their field. Due to evolving regulations, accountants need to become more than merely bookkeepers or auditors (Jasim & Raewf, 2020).

However, in order to give them practical work experience prior to their appointment and to make graduates more marketable, the institution should mandate accounting education (Heang et al., 2019). However, there has been growing concern among some accounting academics that the discipline has lost its relevance to the profession; Johnstone (2022) addressed these concerns and outlined changes needed in research and publishing to restore accounting's reputation as a great profession.

Introducing soft skills into the accounting curriculum is challenging, as it requires institutional reforms that might be hindered by factors such as institutional inertia or a desire to maintain the status quo (Asonitou, 2022). Additionally, students may have difficulty understanding the changes and their implications for the accounting profession. The declining number of students specializing in accounting and completing degrees in the field is another factor contributing to the shortage of accountants (Karlsson & Noela, 2022).

In today's dynamic social and technical environment, non-technical skills are essential for professional accountants. Accounting certifications have been criticized for failing to adequately develop these skills due to a lack of focus on this aspect (Douglas & Gammie, 2019). Problem-solving courses in accounting have also been reported to be less effective in fostering critical thinking skills in students and accountants. It is essential to increase students' exposure to problem-based learning in accounting courses (Aliffia & Ulupui, 2023). The negative perception of the professional image in accounting can discourage students from pursuing careers. A lack of work-life balance is also a concern, as it can negatively impact students' intention to pursue an accounting career (Hatane et al., 2022). Accounting for income tax is a common and persistent issue. Studies compare the broad responses to this problem with answers to issues in other areas of accounting. Boards of directors tend to hold senior executives responsible for income tax accounting problems differently than problems in other accounting areas (Olson & Ordyna, 2022).

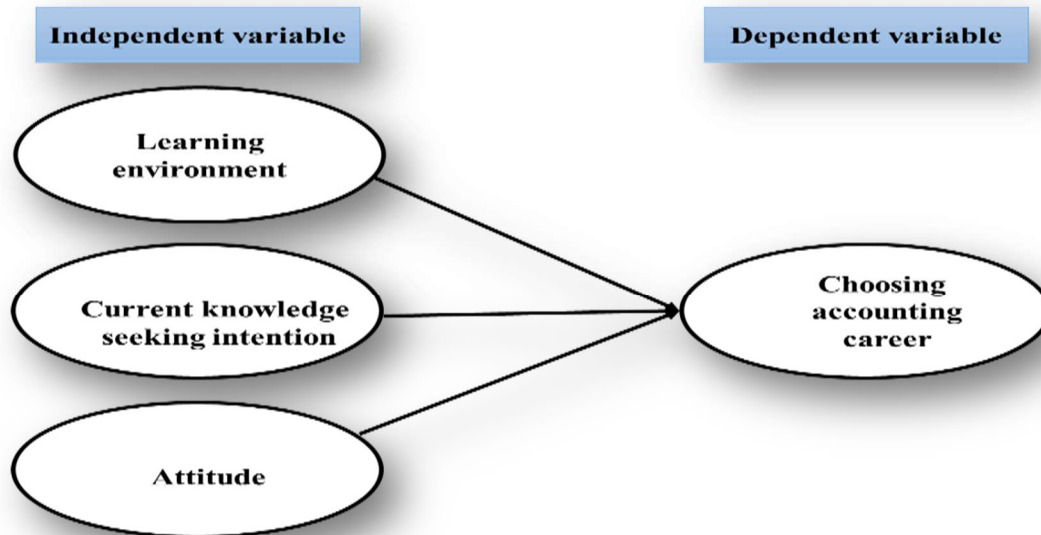
Hence the research question of the current study is as follows:

1. How will the learning environment affect students' knowledge enrichment when choosing a career in accounting?
2. How will it affect the student's knowledge-seeking intention to select an accounting career?
3. How will it affect the student's attitude when selecting an accounting career?

When it enhanced the profile of the accounting profession, there were positive and significant. The basic structure of this study has been outlined in the theoretical framework shown below, which focuses on analyzing the variables that affect students' decisions to seek careers in accounting to advance their knowledge. Specifically, independent variables such as the learning environment, current knowledge-seeking intention, and students' attitudes were selected to determine their impact

on the dependent variable, i.e., the decision to choose accounting as a career. Figure 1 illustrates the research framework, including the independent and dependent variables.

**Figure 1: Schematic Diagram of Research Framework**



## 2. Literature Review

### 2.1 The Link Between Learning Environment and Choosing an accounting career.

Hatane et al. (2021) investigated how the learning environment and students' attitudes about choosing a profession in accounting were influenced by an intention to increase one's current knowledge and found that students had a positive attitude toward both selecting an accounting job and expanding their knowledge. Students' intentions are significantly influenced by their teachers and peers. Attitude, learning environment, and choice of profession are mediated by current knowledge advancement (Hatane et al., 2021). Almaamari and Mslem (2024) sought to examine the variables affecting the career choices of accounting students at both public and private colleges and found that job decisions are heavily influenced by self-motivation, incentives and benefits, and third-party impacts. However, Crossman (2017) evaluated upper-level accounting students' understanding of public versus private accounting and how it affects career choice and found that they initially preferred public accounting, but that after learning the advantages and disadvantages, they gradually shifted their preferences toward private accounting. Myers et al. (2022) investigated how several factors affected why accounting was chosen above other business disciplines. Some of the influences include being introduced to financial accounting, hearing what family and friends have to say, receiving guidance from high school teachers, and getting information from recruiters and businesspeople (Myers et al., 2022).

Hence it is hypothesized that:

*H<sub>1</sub>*: The learning environment positively impacts students' knowledge enrichment when choosing accounting career.

### 2.2 The Link Between current knowledge seeking intention and choosing an accounting career accounting career.

The research conducted by Chi et al. (2022) found that global economic advancement is crucial for developing new businesses and expanding existing ones. To effectively manage and document business activities, it is necessary to have access to accounting professionals with sufficient knowledge. However, Chi et al. (2022) found that youthful people are less likely to pursue accounting as a career,

which could hamper economic development locally and globally. Their study aimed to investigate the elements that affect accounting students' knowledge and intent to seek the Certified Professional Accountant qualification (CPAQ), emphasizing skills, employment prospects, and job security. Using an online survey, quantitative data was collected from 339 accounting students through a cross-sectional design. Chi et al. (2022) showed that capabilities and job opportunities significantly affected the student's intention to pursue the CPAQ. Additionally, the impact of knowledge on students' decision to choose accounting as a profession was found to be positive and significant, mainly when the ability was extensive (Chi et al., 2022).

Indeed, through such extracurricular activities, the development of functional cognitive and behavioral skills among students has occurred. Such findings support existing literature relating to internship and service learning with developing transferable skills (Akrouf et al., 2022). To determine whether undergraduate accounting students who were interested in pursuing a career in the capital market after being exposed to socialization and diverse knowledge of financial management (Luqman et al., 2022). The survey method was used for data collection, and the questionnaires were distributed through Google Meet to 104 participants, and the results indicated that while the socialization of capital market professions did not affect students' Interest in pursuing a career in the capital market, their knowledge of financial management did have an impact on their Interest in the field. Luqman et al. (2022). Hence it is hypothesized that:

*H<sub>2</sub>*: The current knowledge-seeking intention has a positive impact on choosing an accounting career

### **2.3 The Link between Attitude and Choosing an accounting career**

Adela et al. (2023) investigated factors that affect the intention of accounting students to become public accountants. The sample included targeted students who intended to pursue a career in accounting. In Adela et al. (2023), a statistically significant relationship was found between attitudes, self-standards, student behavior management, and the changing Interest of accounting students in becoming public accountants. Among the findings, Adela et al. (2023) present the fact that attitudes, self-standards, and structured behavior significantly influenced their motivational factors in becoming a public accountant. The study recommended developing a positive attitude and self-standards in attitude toward the accounting profession while considering the implementation of certain strategies to effectively manage student behavior.

The intention to leave accounting varies among professionals depending on their experiences and behaviors. All four types of professionals encountered negative aspects of the work environment (push factors) and demonstrated a desire to pursue alternative job opportunities (pull factors) (Oben et al., 2023). However, the third and fourth types, who hold distinct perspectives on professional experience, face constraints that limit their potential for a career change (Oben et al., 2023). In contrast, stabilizing factors were absent in the first type of professionals who had already departed from public accounting and the second type who intended to do so (Oben et al., 2023).

Research showed that while many students were familiar with the concept of trends and their influence on selecting the accounting profession through media exposure, their understanding of this idea was limited due to inadequate integration (Ebaid, 2022). Students expressed dissatisfaction with the quality of education on attitude and behavior provided by most universities, citing insufficient explanation and knowledge (Ebaid, 2022). Hence it is hypothesized that:

*H<sub>3</sub>*: The student's attitude has a positive impact when choosing an accounting career

## **3. Research Methodology**

An in-depth exploration of research methods, focusing on the procedures involved in gathering and analyzing data to investigate specific research questions or hypotheses. Particular emphasis has been placed on research methodology, encompassing the methods and approaches used in conducting research. The chapter covers essential research components such as study design, demographic and sampling techniques, variable measurement, analytical units, and data processing methods. These factors play a critical role in ensuring the study's accuracy, reliability, and rigor, as well as enabling the generation of insightful findings. By offering a comprehensive overview of research methods, this

chapter equips readers with the necessary knowledge and skills to conduct their research studies effectively.

In this study, the data were analyzed using descriptive statistics, a quantitative method that collects numerical data through a questionnaire. The objective of the research was to examine the impact of independent variables, namely the learning environment, current knowledge-seeking intention, and students' attitudes, on the dependent variable of pursuing an accounting career. The independent variables considered in the study were factors that could influence the students, their environment, and the specific university in Oman where this major is studied. This survey questionnaire was adapted from Hatane et al. (2021).

The population targeted in this study involved students who attended universities and colleges in Oman. A sample size of 141 respondents was targeted to undertake the survey.

The students enrolled in universities and colleges in Oman are the unit of analysis in this study. The measurement of the variables included a range of survey techniques, such as questionnaires. The data from these surveys will be analyzed with the PLS-SEM software; it will allow them to examine the relationships between variables and enable the use of structural equation modeling techniques.

### **Reliability and validity test**

To evidence internal consistency reliability, both Cronbach's alpha and composite reliability (CR) should be greater than the cutoff point of 0.7. Convergent validity can be checked based on the AVE, which must be greater than 0.5 (Fornell & Larcker, 1981). Additionally, it is recommended that the HTMT criterion (Henseler et al., 2015) be adopted instead of the traditional methods for determining the discriminant validity like cross loadings and Fornell-Larcker criterion (Fornell & Larcker, 1981). Thus, in light of these arguments, the current study establishes evidence by verifying the reliability and validity in Tables 1-Validity and reliability; 2-Fornell-Larcker criteria; and 3-HTMT criteria.

**Table 1. Reliability and validity**

Variables	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Att	0.894	0.914	0.919	0.656
CAC	0.894	0.898	0.922	0.702
CKSI	0.850	0.851	0.909	0.770
LE	0.803	0.820	0.858	0.506

**Table 2. Fornell-Larcker criterion**

Variables	Att	CAC	CKSI	LE
Att	0.810			
CAC	0.291	0.838		
CKSI	0.506	0.566	0.877	
LE	0.574	0.523	0.726	0.711

**Table 3. HTMT**

Variables	Att	CAC	CKSI	LE
Att				
CAC	0.311			
CKSI	0.567	0.644		
LE	0.669	0.595	0.861	

## 4. Analysis and Findings

### 4.1 Demographic characteristics

Demographic information of the sample selected in the current study can be seen in Table 3 below.

**Table 3. Demographic characteristics**

<b>Gender</b>	<b>No.</b>	<b>%</b>
<b>Male</b>	32	23.88
<b>Female</b>	102	76.12
<b>Total</b>	141	100
<b>Age</b>		
<b>&lt;20</b>	41	30.60
<b>21-40</b>	92	68.66
<b>&gt;40</b>	1	0.74627
<b>Total</b>	141	100
<b>Nationality</b>		
<b>Omani</b>	130	97.01
<b>Non-Omani</b>	4	2.99
<b>Total</b>	141	100
<b>Major</b>		
<b>Accounting</b>	56	42.11
<b>Non-accounting</b>	77	57.89
<b>Total</b>	141	100
<b>GPA</b>		
<b>0.00-1.00</b>	2	1.63
<b>2.00-2.99</b>	81	65.85
<b>3.00-4.00</b>	40	32.5203
<b>Total</b>	141	100

### 4.2 Descriptive Statistics

The summary of descriptive statistics and average mean for the dependent variable of Choosing Accounting Career shown in the first item is 4.075, median 4.000, minimum 1, the highest is 5, with a standard deviation of 0.903 shown in table 4 below. The Attitude variables (Att\_1 to Att\_6) have means ranging from 3.896 to 4.075, indicating that the respondents generally have positive attitudes toward choosing accounting careers. The CAC variables (CAC\_1 to CAC\_5) have means ranging from 3.388 to 3.642, suggesting that the respondents have relatively moderate Choosing accounting careers. The CKSI variables (CKSI\_1 to CKSI\_3) range from 3.627 to 3.649, indicating that the respondents have good Current knowledge-seeking intentions. All LE variables (LE\_1 to LE\_6) indicate means that range from 3.619 to 4.030, therefore depicting respondents have an adequate Learning environment.

**Table 4. Descriptive Statistics**

Variables	Mean	Median	Observed min	Observed max	Standard deviation
Att_1	4.075	4.000	1.000	5.000	0.903
Att_2	3.985	4.000	1.000	5.000	0.810
Att_3	3.896	4.000	1.000	5.000	0.875
Att_4	3.925	4.000	1.000	5.000	0.869
Att_5	4.030	4.000	1.000	5.000	0.791
Att_6	3.955	4.000	1.000	5.000	0.809
CAC_1	3.388	4.000	1.000	5.000	1.239
CAC_2	3.500	4.000	1.000	5.000	1.144
CAC_3	3.582	4.000	1.000	5.000	1.141
CAC_4	3.642	4.000	1.000	5.000	1.116
CAC_5	3.522	4.000	1.000	5.000	1.151
CKSI_1	3.642	4.000	1.000	5.000	0.957
CKSI_2	3.649	4.000	1.000	5.000	0.908
CKSI_3	3.627	4.000	1.000	5.000	0.959
LE_1	3.761	4.000	1.000	5.000	0.916
LE_2	4.030	4.000	1.000	5.000	0.872
LE_3	3.828	4.000	1.000	5.000	0.877
LE_4	3.642	4.000	1.000	5.000	0.867
LE_5	3.619	4.000	1.000	5.000	0.991
LE_6	3.754	4.000	1.000	5.000	0.910

#### 4.3 Discriminant Validity Construct

The differentiation can, however, be tested for its dependability using a routine application. Each variable AVE root square must have a strong relation with each other variable. Fornell and Larcker (1981) had argued that, for the discriminant to be valid, the square root of every variable in its AVE must act as a comparative link between variables for all the other variables. Table 5 below depicts the construct of the discriminant validity.

**Table 5. Discriminant Validity**

Variables	Att	CAC	CKSI	LE
Att	0.810			
CAC	0.291	0.838		
CKSI	0.506	0.566	0.877	
LE	0.574	0.523	0.726	0.711

R Square ( $R^2$ ) is used to assess the structural model, which can also be referred to as the internal model of internal components. The PLS has been used in evaluating the model starting to observe the latent endogenous construct variable's  $R^2$ . Variable Subjective Structures in the current study have a value of 0.350 in  $R^2$ , which justifies their intrinsic worth with an R Square Adjusted of 0.335. We also notice exogenous factors and how they are in relation to the endogenous variables, choosing an accounting career, where the R Square obtains a value of 0.838, and R Square Adjusted of 0.834 can be seen by Table 6 which lists the results of R Square and R Square Adjusted obtained from PLS.



**Table 6. Explanation of the Variance**

	R Square	R Square Adjusted
<b>Exogenous Variables -&gt; Endogenous (Choosing Accounting Career)</b>	0.350	0.335

**4.4 Hypothesis Testing**

Following the test of the hypothesis, the results can be observed in Table 7, Path Coefficients, where two hypotheses are supported. Such results showed that learning environment is significantly related to the choice of an accounting career,  $p < 0.001$ ,  $t = 2.332$ , indicating the level of the learning environment influences the choice of accounting career. Also, from the results, the Current knowledge seeking intention was related to the choice of an accounting career since  $p < 0.001$ ,  $t = 3.351$ . This infers that the Current knowledge-seeking intention greatly affects the choice of an accounting career. However, the attitude does not affect choosing an accounting career where  $p$ -value  $p > 0.05$ ,  $t = 0.700$ .

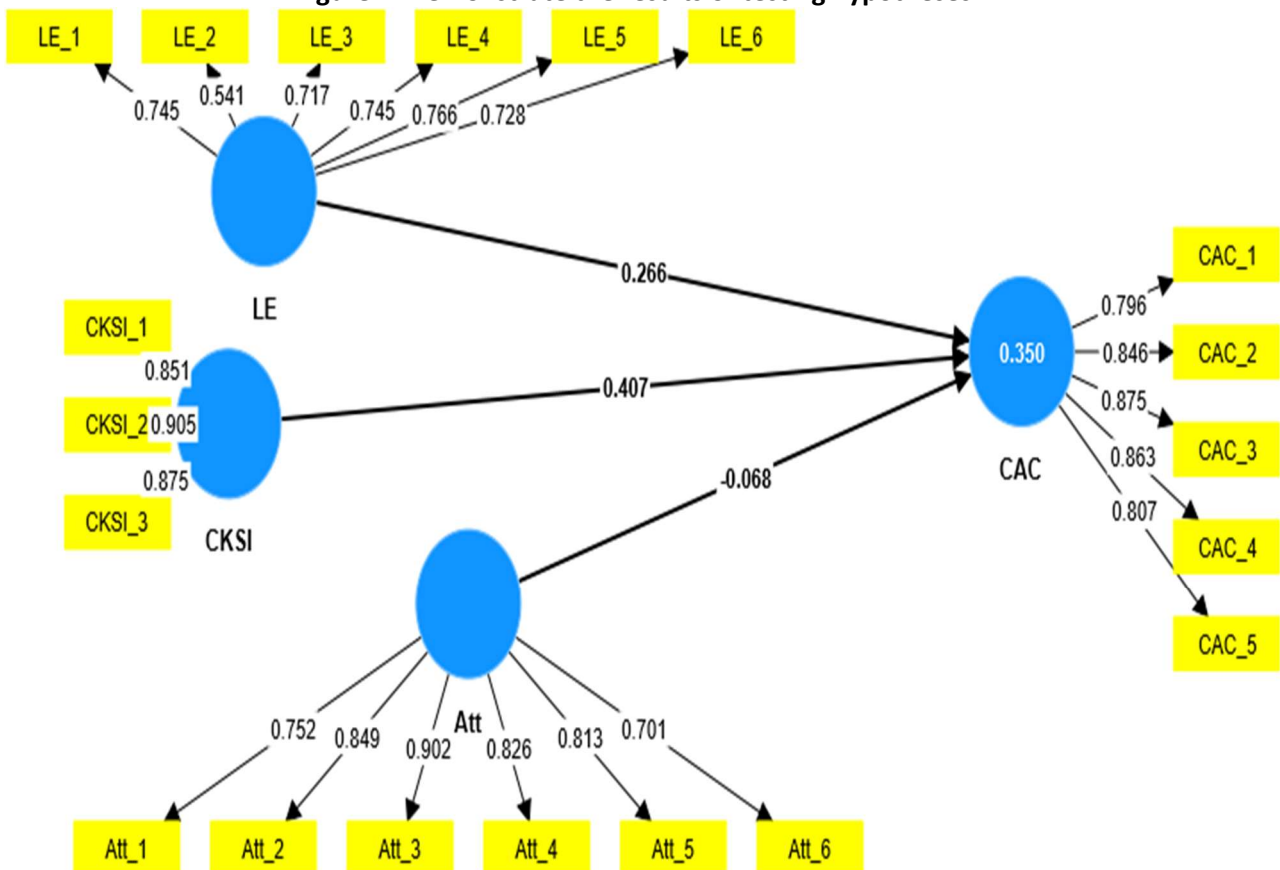
**Table 7. Path Coefficients**

Hypothesis	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	t statistics ( O/STDEV )	p values	Supported/Not supported
LE -> CAC	0.266	0.296	0.114	2.332	0.020	Supported**
CKSI -> CAC	0.407	0.396	0.121	3.351	0.001	Supported***
Att -> CAC	-0.068	-0.071	0.097	0.700	0.484	Not supported

Note: Significance levels: \*\*\*  $p < 0.001$  ( $t > 3.33$ ), \*\* $p < 0.01$  ( $t > 2.33$ ), \* $p < 0.05$  ( $t > 1.605$ )

As shown in Figure 2, SEM-PLS results are the results of testing hypotheses.

**Figure 2: Demonstrate the results of testing hypotheses**



## 5. Discussion

### 5.1 The Effect of Students' learning environment when Selecting Accounting Career

The result describes that the learning environment affects the student to choose an accounting career positively. It shows that the learning environment is significantly associated with choosing accounting as a career because  $p < 0.001$ ,  $t = 2.332$ . This can be explained when students' responses agree on how teachers will always encourage reading current issues related to accounting, business, and other supporting knowledge, while it is outside of, or beyond the syllabus. Whereas according to Hatane et al. (2021), students may do better in the accounting profession provided they have the required skills and a positive attitude. Research and experimenting might help a student develop understanding and good attitudes. Additionally, a student may acquire positive attitudes and understanding via research and conducting experiments. As a result, the hypothesis 1 has been accepted, "H1: The learning environment positively impacts students' knowledge enrichment when choosing accounting career".

### 5.2 The impact of students' current knowledge-seeking intention on the choice of pursuing a career in accounting.

This finding of this current study revealed that students' current knowledge-seeking intention on the choice of pursuing a career in accounting are of great importance. Similarly, the results revealed a significant relationship between the current knowledge-seeking intention on choosing an accounting career ( $p$ -value,  $p < 0.001$ ,  $t = 3.351$ ). This might be because the students have been improving their proficiency in accounting, business, and other relevant subjects because these skills would be crucial for them as future accountants or managers of businesses. They have been improving their skills to learn more about business, accounting, and other related subjects. According to Luqman et al. (2022), students majoring in accounting who are exposed to networking opportunities and a variety of financial management skills are more interested in jobs in the capital market. The goal of academic institutions and professional bodies should strive to make the accounting sector more appealing. This entails supporting professional development, fostering the creative and dynamic aspects of accounting, and ensuring positive early career experiences. (Kohlmeyer et al., 2017). Hence the hypothesis H2 (The current knowledge-seeking intention has a positive impact on choosing an accounting career) has been accepted.

### 5.3 The impact of students' attitude when selecting an accounting career.

The findings show that students' attitudes when selecting an accounting career have no favorable effect where  $p$ -value  $p > 0.05$  and  $t = 0.700$ . Both the future development of society and the creation of an innovative economically stable community depend heavily on students (Sahu et al., 2021). Selecting a career that suits students is important and necessitates research. Function, memory, interest, knowledge, environment, and attitude are traits that can be used to predict the right to make a career comfortable so that a student can easily explore a lot in this field if students are demonstrating the necessary skills and positive attitudes toward a subject in terms of interest, attitude, memory, knowledge, and function (Sahu et al., 2021). The reason for this outcome could be that most accounting students are unaware of the development of accounting, business, and other supporting knowledge; employers prefer to hire graduates who have a thorough understanding of accounting, business, and other supporting knowledge; and knowledge of these topics is not always important enough to be discussed. According to Oben et al. (2023), the first group, which had already departed from the profession of public accounting, and those that were of a similar kind but planned to leave, hence lacked elements like "stabilizing influences." However, the existing Hypothesis- H3 (The student's attitude has a positive impact when choosing an accounting

career) has not supported.

## 6. Conclusion

The goals and attitudes of students may have a significant effect on what they decide to do for a livelihood and how well they do in that field in the future. The purpose of this study is to examine students' learning, intentions, and attitudes toward accounting career. A quantitative method was used in this study to test its research model. The sample data for the study came from 141 Omani university students. The software Structural Equation Modeling-Partial Least Squares (SEM-PLS) version 4.0 was used to analyze data and assess hypotheses. Choosing a career in accounting after graduation is the main topic of this study. The researchers through survey were conducted by sending emails to students who are enrolled in or currently studying accounting courses at various universities and colleges around the Sultanate of Oman. The dependent variable in this study is students' perception of choosing the accounting career, while a learning environment, current knowledge seeking intention, and students' attitudes are considered independent variables. The result showed that the learning environment has a significant relationship with choosing an accounting career. Current knowledge seeking intention also has a substantial relationship with choosing an accounting career. However, the attitude of students does not affect choosing an accounting career.

### **Implications**

The study suggests the need for a comprehensive understanding of the variables influencing students' decisions in choosing an accounting major. This implies that policymakers, educators, and professionals should consider a wide range of knowledge and indicators to better prepare students for the accounting profession. Providing more comprehensive and transparent information about the opportunities and challenges in the accounting profession has been recommended. This can be achieved through various means, such as presentations, lessons, seminars, and meetings involving faculty members and students in schools. Such initiatives can help students make informed choices regarding courses, programs, and institutions for their accounting education. The study highlights the value of hands-on learning experiences and using accounting software to enhance students' understanding of the accounting cycle and technological proficiency. This suggests that incorporating practical training and real-world applications can improve students' learning efficacy and IT skills (Thottoli, 2022a). Universities play a critical role in preparing future accountants by offering market-oriented majors, innovative and interactive teaching methods, and strong leadership.

Additionally, highly qualified faculty, a professional resource base, and intelligent technology (Thottoli, 2022b) integration are crucial for equipping students with the necessary skills and knowledge. The study emphasizes the importance of complex communication strategies, strategic business partnerships, and initiatives to enhance students' preparedness for the accounting profession. These factors can further support students in their career readiness and success.

### **Limitations and future research directions**

The study primarily relies on students' opinions, which may introduce bias and subjectivity. Future research should consider incorporating objective measures and multiple data sources to enhance the findings' validity and reliability. The study focuses on the impact of accounting software on students' understanding of the accounting cycle and technological proficiency. However, exploring additional factors and variables that could influence students' decision-making processes and career choices in the accounting field may be beneficial.

Further investigation is needed to examine the long-term effects of utilizing accounting software on students' learning outcomes and career development. This could involve longitudinal studies or follow-up assessments to assess the sustainability and practical implications of the findings.

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