

Factors Influencing the Choice of Accounting-related Professional Courses among Undergraduates from Non-Management Disciplines in Sri Lankan State Universities

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Abstract

The absence of trained accountants in Sri Lanka, like anywhere else, has been brought to the forefront of attention regarding whether institutions of tertiary education can cater to growing demands for professionals in commerce and accounting. Undergraduates from non-management discipline in the state universities are a potential but previously unused constituency. The current study attempts to identify the determinants of choosing accounting-related professional courses by these undergraduates. The study design identifies five determinants such as parental influence, cost, peer influence, lecturer influence, and social status as independent variables, with the selection of professional courses in accounting-related nature serving as the dependent variable. Adopting a quantitative approach, the research surveyed 250 undergraduates from non-management discipline in six state universities in Sri Lanka, who were randomly selected using a method of stratified random sampling. The data was collected through a systematic online questionnaire with a five-point Likert scale, and the collected data were processed for descriptive statistics, correlation analysis, and multiple regression analysis. The results showed that cost, lecturer influence, and social status significantly influence students' course selections, whereas parental influence and peer influence were not significant. These findings provide valuable knowledge of Sri Lankan undergraduates' decision-making behavior and highlight the need for targeted approaches by policymakers, universities, and professional bodies. This research makes an input to the Sri Lankan setting by bridging the gap between professional and academic career progression and offering useful implications for developing the accounting profession.

Keywords: accounting education, career choice, non-management undergraduates, professional courses, Sri Lankan state universities