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# Determinants of Accounting Students' Career Paths: Evidence from Politeknik Muadzam Shah

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## *Abstract*

This research explores the factors affecting the career path intentions of accounting students in the Malaysian polytechnic setting, particularly at Politeknik Muadzam Shah, based on the Social Cognitive Career Theory (SCCT) framework. The research assesses how intrinsic motivation, extrinsic motivation, third-party influence, and career exposure impact students' career choices. A quantitative research approach was utilized, using a structured survey shared through Google Forms. Data were gathered through a non-probability convenience sampling method that relied on the accessibility and availability of participants within the targeted student group, yielding 363 valid responses. The data were examined with the Statistical Package for the Social Sciences (SPSS), utilizing descriptive statistics, Pearson correlation analysis, and multiple regression methods. The results show that intrinsic motivation, extrinsic motivation, and external influence significantly enhance students' intentions to follow accounting careers, while career exposure displays a positive yet statistically insignificant relationship. Significantly, intrinsic motivation stands out as the key factor, highlighting the significance of students' internal interest in the accounting domain. In summary, the findings indicate that motivational and social elements have a greater impact than career exposure on how students choose their career paths. This research adds to the accounting education literature by examining the somewhat overlooked polytechnic environment in Malaysia and provides actionable insights for educators and policymakers to boost student motivation and improve career development efforts.

**Keywords :** *Accounting career path, Intrinsic Motivation, Extrinsic Motivation, Third Parties Influence, Career Exposure, Social Cognitive Career Theory*

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