

Report On

“Factors influencing undergraduate students' desire to become Chartered Accountants: Evidence from an emerging economy, Bangladesh”

By
Ibrahim Ahmed
Student ID: 17304046

An internship report submitted to the Brac Business School in partial fulfillment of the requirements for the degree of Bachelor of Business Administration

Brac Business School
Brac University
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DECLARATION

It is hereby declared that

- The internship report submitted is my/our own original work while completing degree at BRAC University.
- The report does not contain material previously published or written by a third party, except where this is appropriately cited through full and accurate referencing.
- The report does not contain material which has been accepted, or submitted, for any other degree or diploma at a university or other institution.
- I/We have acknowledged all main sources of help.

Student's Full Name & Signature:

Ibrahim Ahmed

17304046

Supervisor's Full Name & Signature:

Dr. Md. Faruk Bhuiyan

Supervisor Full Name

Assistant Professor, BRAC Business School

BRAC University

LETTER OF TRANSMITTAL

2nd October 2021

Dr. Md. Faruk Bhuiyan

Assistant Professor

BRAC University, 66 Mohakhali, Dhaka-1212

Subject: **Submission of Internship Report.**

Dear Sir,

I, Ibrahim Ahmed (ID 17304046), with due respect, would like to express my gratitude for your assistance and support throughout the writing of this report. It has been a privilege to conduct this research paper named **“Factors influencing undergraduate students' desire becoming Chartered Accountants: Evidence from an emerging economy, Bangladesh”** which is a prerequisite of BBA program under your supervision.

I would like to convey my gratefulness Mr. Sultan Moheuddin FCA, partner of G. KIBRIA & CO, for providing me the best possible supervision during my internship at the company.

The purpose of this study is to investigate the elements that influence Bangladeshi undergraduate students' desire to become Chartered Accountants and This study will help them understand these factors while conducting CA which will be valuable not only to the undergraduate students but also audit firms, ICAB's council members and future researchers.

Making this report helped me to gain knowledge and competence in the practical recruitment function, address client difficulties, and compare the academic lesson to the practical.

For this reason, I ask for your highest praise for this report, as well as any helpful suggestions for future changes. I appreciate your guidance and effort during the completion of my report, and it was an honor for me to work under your direction. I tried best to achieve the appropriate level of writing and willing to make modifications if necessary.

Thank you very much for all your assistance and help.

__Ibrhaim_____

Sincerely yours,

Ibrahim Ahmed

ID: 17304046

NON-DISCLOSURE AGREEMENT

This agreement is made and entered into by and between G. Kibria & Co and the undersigned student at BRAC University named Ibrahim Ahmed, ID: 17304046 of the year 2021.

ACKNOWLEDGMENT

A skilled supervisor may make an intern's journey more interesting, enjoyable, and complete. I have finished my report, and the underlying support and counsel I've received cannot be ignored. I would want to begin by thanking God for providing us with the opportunity to continue our education.

I would like to convey my profound gratitude to Dr. Md. Faruk Bhuiyan, Assistant Professor at BRAC Business School, who was assigned as my academic supervisor. He is an understanding person who has given me sufficient freedom to complete the report. He provided to me his valuable time to write the paper, real support, smart guidance.

The organization, G. KIBRIA & CO, where I had the great chance to work as a non-paid intern. I have been worthy of my internship due to the good work atmosphere, cooperation, a learning setting, flexibility and everything else in post pandemic era. I want to show my heartfelt thanks to our respectable Partner, Sultan Moheuddin FCA, a CA member in the Accounting industries for providing to me the opportunity to fulfill the Internship.

I would like to convey my gratefulness to all of the authorities who have worked in the audit department, particularly the teams with whom I have collaborated and the other teams in the audit department. I would want to specifically thank our manager associate, Mr. Sattajeet Nath, for giving me with all of the data that enabled me to produce an overview of my organization and industry research. They didn't treat me like a subordinate from the start, and they literally piqued my interest in accounting by giving me new responsibilities, jobs and appreciation. Furthermore, via their observant learning, correction, and appreciation of my performance, as well as my colleagues who provided me with the opportunity to learn more about G. KIBRIA & CO every day in depth, I have developed my capacity.

EXECUTIVE SUMMARY

The research focuses on the efficiency of G. KIBRIA & CO's method, one of Bangladesh's top accounting and consultancy firms for auditing. The department of accounts and audit has its own reporting requirements to meet the client's preference. They provide flexibility while doing report.

As an accounting major student, it was my honor to work as an intern at G. KIBRIA & CO – an accounting consultation company which carries out all key roles giving audit, tax, corporate risk, accounting advisory, and consultancy to a many of local and foreign clients. I'd like to call the last three months a massive learning experience that increases my interest in building up careers and gaining practical information on accounting. In the first place I got to know about the numerous recruiting services and afterwards I worked under the supervision of our account and student trainee department. I also had the chance to make accounts for a company.

This report title “**Factors influencing undergraduate students' desire becoming Chartered Accountants: Evidence from an emerging economy, Bangladesh**” is standout of BBA internship study.

The purpose of the research is to investigate the factors that influence Bangladeshi undergrads students' desire to become Chartered Accountants and This study is based on convenience sampling where the sample is taken from undergraduate students who are easy to contact. There was be five students from BRAC University and five students from Jagannath University in my online interview where question was sent to them. This study considered total ten students from both public and privet university to maintain equal sample size. This research is based on the data that interviewees gave me and it was analyzed by descriptive and inferential statistical tools wherever required. This research found that students' family income level and their major in their undergraduate program has great influence on their decision to become Chartered Accountants. On the other hand, Gender has no substantial relationship, as none of my respondents suggests this variable and the same is true for students' CGPA. This study helps them understand these elements while conducting CA which will be valuable not only to the undergraduate students but also audit firms, ICAB's council members and future researchers.

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CHAPTER 1: OVERVIEW OF INTERNSHIP

1.1 Student Information

Name: Ibrahim Ahmed

ID: 17304046

Program: Bachelor of Business Administration

Major: Accounting and Marketing

1.2 Internship Information

1.2.1 Details

Period: 3 Months

Company Name: G. KIBRIA & CO.

Address: Sadharan Bima Sadan (5th Floor), 24-25, Dilkusha C/A, Dhaka-1000, Bangladesh

1.2.2 Supervisor Details

Name: Sultan Moheuddin FCA

Designation: Partner

1.2.3. Job Scope

I have sheer interest in auditing and accounting reporting that's why I have chosen an audit firm, G. KIBRIA & CO. for my internship. My initial job responsibility to visit Ishwardi EPZ at the end of every month as I have to count and check one of G. KIBRIA & CO's client, Roulin BD's inventory movement. Roulin BD is a Japanese garments company that exports their finished goods to other countries. Secondly, I responsibility is to work in audit reporting where I have to collect all the supporting accounts and documents of the clients for auditing purpose. After collecting accounts and documents, my task is to sample from those documents and check the figure with the draft accounts. I have worked with Bashundhara LP Gas Limited and Sundarban Industrial Complex Limited's internal audit team for generating their audit report. At last, I have another responsibility of researching and finding the fair value of machineries for asset valuation purpose.

1.3 Internship Outcomes

1.3.1 Contribution to the Company

In the firm, my primary responsibility is to help generating audit report. I am conducting my internship in assurance department. I am contributing in two sections in the firm.

Accounting consultancy: G. KIBRIA & CO has business agreements with some clients that we obliged to give accounting consultation. Roulin BD is one of those clients that we have agreement with. Our firm handles their inventory calculation. I have to visit Ishwardi EPZ at the end of every month as I have to count and check one of our clients, Roulin BD's inventory movement. We have to handle all the part of the inventory section such as,

Raw Material

Work in process

Finished Goods

I have work with a team of three under a supervisor. We have to go Ishwardi EPZ in the last Friday of every month as the employees of Roulin BD count and complete their internal inventory inspection. Firstly, my supervisor briefly told us the plan on our field visit on that day. We go to their store room collect all the records of their inventories. Then, we cross check their inventories with the schedule sheet for raw material. For WIP (cutting, sewing, finishing), we repeat the process. In finished goods part, we have count and inspect all the cartons and sometimes we opened some of the cartons to check whether it is correct in quantity and values or not. After collecting all the records and inspection, we enter all the data of the inventory in MS excel and conduct our own calculations. Then, we cross check it with the balance of the Roulin BD's internal inventory team.

We are also doing an asset valuation report for Roulin BD. They want to acquire a company named A&A Travelling Goods Bangladesh Limited. For this, our job is to evaluate their assets. I have been assigned to inspect A&A's machineries. After that, I conduct the market research to gather the market price of those machineries. Then, I prepared are depreciation schedule of those machineries.

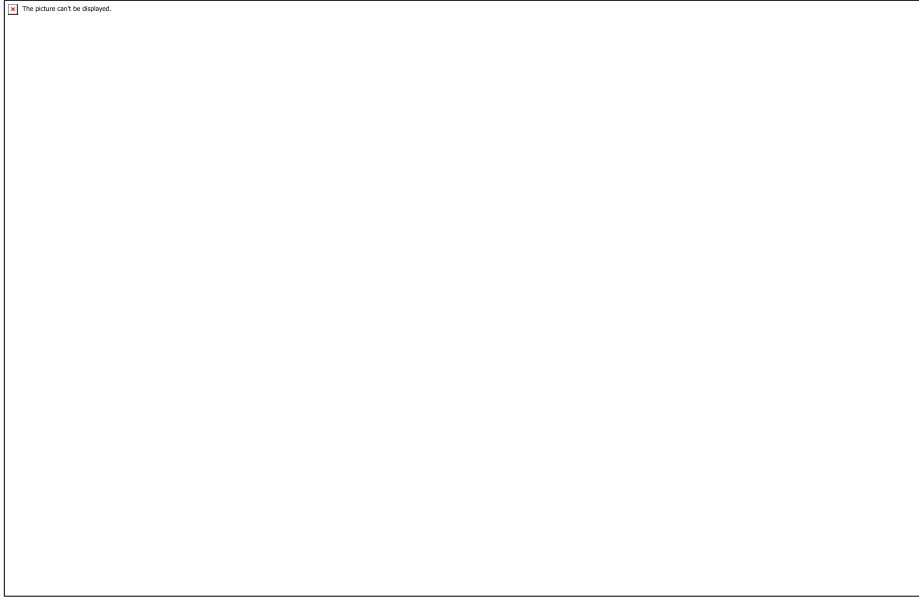


Figure 01: Asset valuation process followed by our firm.

Audit Reporting: I another responsibility is to work in audit reporting where I have to collect all the supporting accounts and documents of the clients for auditing purpose like, after collecting accounts and documents, my task is to sample from those documents and check the figure with the draft accounts. I have worked on an audit report of Bashundhara LP Gas Limited and Sundarban Industrial Complex Limited. I was assigned to ensure and collect all audit documents. I have collected all the ledger of operating expenses and earning. Also, I have collected bank and cash certificates of these two companies. Moreover, I have collected VAT and tax documents, AIT for auditing. I have not only collected these documents but also calculate and cross-check the balance with the draft accounts of BLPGL and SICL.

1.3.2 Benefits to the student

Typically, we only study about the theory side of Accounting in our BBA academic courses, such as the origins of various theories and their calculation, as well as need analysis and how to use it in the real world. This allows us to demonstrate our abilities while also putting our academic knowledge into practice. Three months may seem like a long time, but I like to think of it as a period of learning and opportunities. I was able to acquire a taste of the corporate world, create and refine my professional goals, and have a better understanding of accounting procedures as a consequence of this internship. Benefits that I have gotten from my internship:

- **Increased communication skill:** As an auditor to keep in touch with both clients and my team mate, but especially with the clients. To make an audit report a success, I have to talk and interact with so many people. I have communicated with CFO, my supervisor and all the stakeholder of the audit team. As a result, my communication ability has improved significantly.
- **Advance in MS Excel and Word:** Working on many accounts have improved my proficiency in MS Word, and Microsoft Excel. As a result of writing audit report and inventory schedule, I was able to improve my writing skills and ability to write strategically. When I went to Ishwardi for inventory counting, my team leader taught me some tips and tricks on such platforms. My data entry speed has improved since learning some keyboard shortcuts.
- **Applying in The real world:** In my academic life, I have seen bookish math most of the time. But now, in my internship, I have seen the real problem and learned how to solve it. I have made a depreciation schedule for one of our clients. I have only learned it in my academic period but never applied in the real world until this internship.
- **Learning ERP software:** I have also worked in accounts making for our client, Safko Spinning Mill Ltd. I had to put the journal of their transitions by this software. To add

more, I have never used such software in my BBA. Working on many accounts have improved my proficiency in this software.

1.3.3 Problems/Difficulties

My internship was non-paid internship which is told in my interview. But I did not know they will not provide any transportation allowance. As, my internship was an audit firm, there were lots of clients in many places of Dhaka and we have to go to client's office every which was far from my home. I had to go there every day for many tasks. I had not gotten any transportation allowance. However, only transportation allowance that I have received was when I went to Ishwardi. Also, I did not have any fixed time to attend office. As a result, I had to be careful when they will call. This is why I could not manage a proper schedule. To sum up, I had to bear a huge chunk of cost in order to work in this firm.

1.3.4 Recommendations

My recommendation for future internship is that I will suggest future inters to choose a well-established CA firm rather than firm like G. Kibria. I have found that there lacking of tanning program for the interns. I mean you have to learn from your own. As, a new in the job market, we need some assistance from the supervisor which I did not get in experience working in such CA firm. I have found that students of universities especially private university students expect to have jobs after completing their undergraduates. The ICAB's minimal allowance is insufficient to cover a student's living and educational expenditures. It's difficult to live in a city with such a minimal allowance. The ICAB should look into this more and come up with a reasonable allocation for the students. For this reason, I will suggest future interns to choose a reputed CA firm for the internship.

CHAPTER 2: ORGANIZATION PART

(G. Kibria & Co.)

2.1 Introduction

G. Kibria & Co is a CA firm that specializes in Auditing and accounting. Phillip Consulting, Gmn Internation, and CSII Limited are three more partner companies. These companies help the company in various accounting services. G. Kibria & Co is and started 35 years ago. The aim of G. Kibria & Co is to help our clients expand and nourish their businesses by providing high-value accounting services on a global scale while adhering to all applicable standards, regulations, laws, and codes of behavior. The organization has comprehensive knowledge of accounting practices that helps its clients with excellent services. G. Kibria & Co is one of the country's audit and account consultancy firm motivated by key characteristics such as professionalism, enthusiasm and customer attention. It is aimed at determining individual prospects and building strong and developed audit and accounting system in the industry.

G. Kibria & Co consists of a specific resource package with a diverse background through which customers may always be supported. Highly experienced and well-regarded professional chartered accountants' firm with a reputation for consistently giving value to clients and all stakeholders while aiding them in reaching targets of their business.

2.2 Overview of G. Kibria Co.

History: G. KIBRIA & CO. is a renowned professional services firm in Bangladesh giving tax advisory, corporate risk management, providing audit, accounting and financial advisory, and consultancy to a huge scale of local and foreign clients.

G. KIBRIA & CO was founded in 1983 by the Institute of Chartered Accountants of Bangladesh (ICAB) and has since grown to become one of Bangladesh's major professional audit services firms, serving both multinational and local businesses. The company has a strong presence in the country's RMG, manufacturing goods, service sector, private enterprise, accounting and financial, non-government organization, and government organization.

The Bangladesh Bank has classed G. KIBRIA & CO as a list "A" category company. Bangladesh Security Exchange Commission (BSEC) has appointed the firm as an external auditor and panel valuer (BSEC). NGO Affairs Bureau and Microcredit Regulatory Authority have also hired the

firm as an auditor (MRA). Our office is in Dhaka, Bangladesh's Motijheel Commercial Hub. Their clients come from all over the country to use their services.

2.2.1 Mission

G. Kibria & Co's mission is to assist our clients to grow and strengthen their business by delivering value adding professional services on an international scale complying with applicable standards, rules, laws and code of conducts. (Source: G. Kibria & Co website)

2.2.2 Vision

Their vision is to be a highly respected professional chartered accountants' firm that is recognized for its capabilities and continuously delivering value to its clients and stakeholders while assisting them in achieving their objectives. (Source: G. Kibria & Co website)

2.3 Management Practices of G. Kibria & Co.

Leadership Style: G. Kibria & Co follows democratic leadership in management practices. Here, we have to follow chain of commands but when it comes to decision making all the employee of a team can share their thoughts and participate in the process. I have worked in an audit reporting of Bashundhara LP Gas Limited. While working in that report, I have suggested one my supervisors that Bashundhara LP Gas Limited has included software in the sundry asset that falls under property, plant and equipment in the balance sheet. But according to IFRS, assets like, software should fall under the intangible asset. I participation was valued by the supervisors of the team. This is how G. Kibria & Co follows democratic leadership in management practices.

Recruitment & Selection Process: G. Kibria & Co does not provide any circular for internship. If a person has motive to complete CA, he needs to submit his CV in the firm via email. When I join the firm, I had to give my cv online via mail. After sometime, I was called for my interview. My interviewer was Sultam Moheuddin FCA sir who has asked me many accounting related questions. Then, he has selected me as student trainee as an intern.

2.3.1 G. Kibria & Co's chain of commands

G. Kibria & Co's chain of commands given below:

Name of Partners:

AK Sultan Moheuddin, FCA

Gulam Kibria, FCA

Mohd. Ishaque Ali Miah, FCA

Md. Showket Akber, FCA

Name of Directors:

Shah Rafsan Kibria, ACA(ICAB), CPA CA Canada

Shahrear Kibria, CFAB(ICAEW), BFP(ICAEW)

Chartered Accountants:

Shah Rafsan Kibria, ACA

Mostaque Ahmed Sarwar, FCA

Aisha Siddiqua, FCA

Name of Managers:

Hasanur Rahman, C.A (Application Level)

Md. Naimur Rahman, CA (Application Level)

Tanbin Hasan, CA (Application Level)

Md. Muztafizur Rahman, CA (Application Level)

Md. Mahmud Ullah, CA (Knowledge Level)

Syed Mahatab Hosssen, M.Com, ITP

Mohammad-Al-Miraz, CA (Knowledge Level)

Nazibul Islam, B.Com, LLB, ITP

Team Members of auditing:

ACCA members

Number of partly qualified CA

Senior Accountants

ACA Trainee

Office Admin Staff

2.4 Accounting Practices of G. Kibria & Co.

G. Kibria & Co is an audit and accounting consultancy firm which is client based. Consumer Focus, honesty, Trust, Entrepreneurial way, and associate -Led Solutions are firm's key values and principles. We are working tirelessly from the above to down to ensure that G. Kibria & Co's basic values are upheld. G. Kibria & Co take pleasure in giving our clients the most balanced and relevant counsel possible. Clients have put their trust in the company to help them throughout their business's extension and success throughout the years. Also, G. KIBRIA & CO. is one of the members of one of the worlds's top ten accounting organizations, GMN International which speaks for more than 160 sole accounting and finance business consultancy firms with more than 500 places in 80 countries. GMN member audit firms are dedicated to providing best and exceptional consumer service worldwide. GMN International's headquarters are in London, United Kingdom.

GMN International member companies are chosen for their regional clout, competence, and global reach. The companies must show that they have met the requirements of their regional government and go through a thorough assessment by the GMN local and Global Boards. Members must demonstrate a commitment to continual development. Hongo Tsuji Tax & Consulting Corporation, Japan, and Fitzpatrick O'Dwyer & Co., Ireland, are also partners.

2.4.1 G. Kibria & Co's accounting services

G. KIBRIA & CO. is a renowned professional services firm in Bangladesh giving tax advisory, corporate risk management, providing audit, accounting and financial advisory, and consultancy to a huge scale of local and foreign clients.

G. Kibria & Co's services can be divided into six categories such as.

1. Audit and Assurance
2. Management Consultancy
3. Tax and Legal Advice
4. Bookkeeping
5. Business Advisory
6. Other Services

2.4.2 Audit and Assurance

Build on a strong understanding of IAAS, International Accounting and Auditing Standards, G. Kibria & Co's professionals provide many sole assurance services. The firm provides a comprehensive range of audits as well as assurance services. It includes a legally mandated examination of a company's or government's financial accounts and records for accuracy known as statutory audit. A statutory audit examines information such as bank balances, bookkeeping records, and financial transactions to evaluate whether an organization presents its financial condition in a fair and accurate manner (Figure). I have worked in an audit report of Bashundhara LP Gas Limited and Sundarban Industrial Complex Limited. Apart from this, our firm provide

internal audit and internal control system review. We assist our clients on capital market transactions, independent assessment of financial and non-financial data and performance & compliance Audit which is done by top management.



Figure 02: Audit Objectives

2.4.3 Management Consultancy

G. Kibria & Co creates and provides customized, inventive, and complete answer for individual client business needs and wants that may or may not necessitate the look of professional judgement. The major goal of supplying business advice services, which is led by partners with industry and function specializations, is to provide clearer to the value proposition by giving a huge range of advisories and competences. The firm provides a comprehensive scope of services to help clients in controlling business issues. Like, business valuation that I have conducted for a client named A&A. We valued their business for accusation purposes. The firm also provide IPO and joint venture and business collaboration assistance to many clients. Our firm also provide consultancy in survey such as, Salary & Benefit Survey, Market Research, Survey and Studies, Health & Nutrition Surveys etc.

2.4.4 Management Consultancy

G. Kibria & Co helps customers examine their business needs and stay competitive, compliant, and responsible by combining their tax experience, deep industry knowledge, and views. Tax services given by them is given below:

- Global tax services
- Tax effective remuneration design
- Tax audit
- Legal service
- Capital gain tax
- Indirect tax
- Individual Income Tax
- Development of Income Tax Returns
- Tax Evaluations and Appeals
- Corporate and Individual Tax Planning

2.4.5 Management Consultancy

G. Kibria & Co gives clients with the required support for continued success, and by storing client's accounting records, they have access to papers, reports, and financial information from everywhere. I have worked in this department. I have calculated one of our clients inventories every end of the month. I have work with an employee who has great knowledge in book keeping.

2.4.6 Business Advisory

They also give several advisory services to the clients. I have worked in business valuation of A&A traveling good's assets and inventory valuation. Moreover, they also provide legal business opinion and IPO assistance. Capital Market Advisory is also done by the company. They also give advice on setting up Provident, Gratuity, Pension Funds. They give advice in processing re-design and improvement of business methods.

2.4.7 Other Services

- Business Community Support and Recovery Plans
- Services for Business Outsourcing
- Payroll Administration
- Budgeting, Document Management, and Record Keeping
- Microfinance Consulting Accountancy and Staff Development
- Problems with Human Resource Development
- Other Special Projects

2.5 Industry and Competitive Analysis

Professional accountants play a vital role in determining a country's economic progress by ensuring the financial positions of organizations and of the associations and covering financial and strategic parts of business. For this reason, competitiveness of audit market is increasing day by day. Many new audit firms are coming in the industry show good potential. I will use Porter's five forces model to evaluate the competitiveness of the market. Then, I will conduct a SWOT analysis to find G. Kibria & Co's common strengths, imitable strengths and distinctive strengths to identify its competitive advantage.

2.5.1 SWOT Analysis

As the value of CA in popularity, more businesses are joining the market to provide comparable services. To tackle such things, each of them relies on their core talents and distinctiveness.

Strengths:

- Significant Brand Value
- Networking is strong and effective
- Productive team with great accounting knowledge
- Working ability at various levels of the hierarchy
- Book-keeping accuracy capability to fulfill clients
- Proper client network

Weakness:

- Lack of marketing activities
- Inadequate understanding of the service
- Lack of allowance facility
- Lack of proper HR practice

Opportunities:

- Firms are more likely to use well-known audit firms

- The greater the number of businesses, the greater the number of opportunities
- Accounting graduates are eager to work with such companies
- The practice of outsourcing a company's accounting needs and advisory

Threats:

- Strong Rivals
- Inadequate financial support
- Not finding proper students

2.5.1 Porter's Five Forces

Porter's Five Force Analysis is given below with scale of 1 to 5 where 1 is very low, 3 is moderate and 5 is very high.



Figure 03: Porter's five forces model

Threat of New Entrants (2 out of 5)

- The industry has lots of patterns to entry. For this, new entrants would find it hard to enter this industry.
- New entrants need to have high funding to bear huge expense in accounting industry.
- G. Kibria & Co's good will being A category firm has caught a ton of clients as well.
- G. Kibria & Co have already established a strong client network which will be costly and difficult to set for a new company.

Bargaining Power of Buyers (4 out of 5)

- G. Kibria & Co has threats of Bargaining Power of clients. There are many top rated and well-known audit firm. For this, clients can switch to other audit firm for accounting services. It creates low switching cost for the clients.
- Hoda Vasi Chowdhury & Co, ACNABIN and Syful Shamsul Alam & Co have grown competitive in the domestic and foreign markets which also create switching ability of the clients.

Bargaining Power of Suppliers (1 out of 5)

- G. Kibria & Co have already established a strong client network which will be costly and difficult to set for a new company.
- G. KIBRIA & CO. is one of the members of one of the worlds's top ten accounting organizations, GMN International which speaks for more than 160 sole accounting and finance business consultancy firms with more than 500 places in 80 countries. GMN member audit firms are dedicated to providing best and exceptional consumer service worldwide. GMN International's headquarters are in London, United Kingdom.

Threats of Substitute Products (1 out of 5)

- Many accounting software like, quick books.

Rivalry (4 out of 5)

- Competitors can give comparable accounting services and can construct the brand good will.
- Hoda Vasi Chowdhury & Co, ACNABIN and Syful Shamsul Alam & Co have grown competitive in the domestic and foreign markets which also create switching ability of the clients.
- Consumers decisions to switch brand is increasing because of many brands in the market.

Overall analysis – Average (3 out of 5)

2.6 Summary and Conclusions

G. Kibria & Co is very good corporate place to exercise CA studies. In most BBA academic courses, we only cover the theory side of accounting, such as the origins of various theories and how to calculate them, as well as need analysis and how to apply it in the real world. This allows us to demonstrate our abilities while also applying what we've learned in class. Although three months may appear to be a lengthy time, I choose to view of it as a period of learning and opportunity in G. Kibria & Co. I have acquired many skills while working in the firm. Like, working on many accounts have improved my proficiency in MS Word, and Microsoft Excel. As a result of writing audit report and inventory schedule, I was able to improve my writing skills and ability to write strategically. As an auditor to keep in touch with both clients and my team mate, but especially with the clients. To make an audit report a success, I have to talk and interact with so many people. I have communicated with CFO, my supervisor and all the stakeholder of the

audit team. As a result, my communication ability has improved significantly. As a result of this internship in this firm, I was able to get a taste of the corporate world, develop and improve my career goals, and have a deeper understanding of accounting procedures. However, I mentioned that my internship was unpaid. I was unaware that they would not provide any transportation assistance. Because my internship was with an audit firm, we had a number of clients in different parts of Dhaka, and we had to travel to their offices, which were all far away from my house. For numerous tasks, I had to travel there every day. I hadn't received any kind of transportation stipend. The only time I received a transportation allowance was when I travelled to Ishwardi. I also didn't have a set time to go to the office. As a result, I must be cautious when they call. This is why I was unable to maintain a consistent schedule. To summarize, I had to face a significant financial burden in order to work for G. Kibria & Co. Overall G. KIBRIA & CO. is a well-known professional services firm in Bangladesh that offers tax advisory, corporate risk management, providing audit, accounting and financial advisory, and consultancy to a huge scale of local and foreign clients. The company is classified as a list "A" category company by Bangladesh Bank.

2.7 Recommendation

Although G. KIBRIA & CO is a classified as a list "A" category company, they have some lacking. At first, they need to rethink their HR policies and work accordingly. They need to set and manage employee expectations and give clear communication between the organization and its employees regarding their condition of employment. Then, they need to keep their accounts open for everyone. The need to keep proper database system. Then, they need to provide transportation allowance to the intern and students. The ICAB's minimal allowance is insufficient to cover a student's living and educational expenditures. It's difficult to live in a city with such a minimal allowance. For this reason, they need to give the allowance to the students which will give proper motivation to them. Lastly, they need to conduct proper marketing so that they can attract students in the firm.

CHAPTER 3: PROJECT PART

Factors influencing undergraduate students' desire becoming Chartered Accountants: Evidence from an emerging economy, Bangladesh

3.1 Introduction

Professional accountants play a vital role in determining a country's economic progress by ensuring the financial positions of organizations and of the associations and covering financial and strategic parts of business. Students nowadays want to accomplish their dream of becoming a chartered accountant. If students are looking for a business career with a good reputation, a bright future, and good financial incentives, becoming a chartered accountant is the best place to start. Chartered Accountancy has formed as a specialized sector of accounting, and it is the most valuable occupation not only in Bangladesh, but also internationally. According to ICAB (2021), Bangladesh's national professional accountancy authority which has sole responsibility for regulating the accounting profession and things related to it in the country, there are a total of 1,887 members of the institute who have been practicing within or outside the country.

The objective of this report is to investigate the factors that influence Bangladeshi undergrads students' desire to become Chartered Accountants. The following aspects are considered in this study: students' CGPA, previous major, public or private university status, family and gender-related factors such as family income. Data is obtained by online interview from students from public and private universities, and the data is initially sorted into two groups: those who want to be a CA and those who don't continue CA, and then these two groups are analyzed based on the factors mentioned above.

Although previous research into the elements that influence students' expectations to become a qualified chartered accountant has been done in other countries, there has been very few researches done on the Bangladeshi student. My current research is expected to address this gap and make a significant contribution to the existing literature. Furthermore, the findings will guide accounting educators, professional bodies, and policymakers about influencing factors as well as explanations for the low proportion of CA professional degree enrolment, and will finally aid them in developing strategies to solve these concerns.

3.1.1 Literature Review

One of the critical decisions students will make in establishing their future plans is choosing a career. This action will have long-term consequences for them. For this reason, choosing CA as a profession is very important decision for a student specially if they consider completing CA after their undergrads. Several studies have been conducted internationally to investigate elements influencing students' career choices in financial sector (Ahmed et al., 1997; Demagalhaes et al., 2011; Uyar and Kuzay, 2011; Dibabe et al., 2015, Odia and Ogiedu, 2013) and accounting students' perceptions of the profession (Demagalhaes et al., 2011; Uyar and Kuzay, 2011; Dibabe et al (Byrne and Willis, 2005; Samsuri et al., 2016). Personal factors like student interest, gender, accounting course difficulty, and stress; career-based elements such as job vacancy, compensation, social status, and job advancement; and other factors such as long study duration, peer and parental group influence are among the factors identified in these studies. A few studies have taken on the elements that influence Bangladeshi students' desire to become chartered accountants in Bangladesh. For instance, Tabassum and Rahman (2014) found that individual, psychological, structural, socioeconomic, organizational, family and societal, relational, economic, and educational aspects influenced the profession choice of Bangladeshi business students. This study focuses on the students who consider to complete CA after their undergrads. There is a research gap when it comes to examining factors that affect Bangladeshis. Being a CA is a student's choice, this study took into account four criteria to close this gap, which are listed below:

1. CGPA: The accounting job sectors is struggling to hire enough high-quality graduates, with many students opting for jobs in other fields. It further stated that meritorious business graduates in Bangladesh are less interested in pursuing professional accounting education due to the availability of various government employment and the low rate of passing for a protracted article ship time in obtaining a CA membership. This research looks into whether a student's undergraduate CGPA has any bearing on their decision to become a CA.
2. Previous major: Previous research has looked into the possibility of a link between prior learning experiences and accounting job choice. Among them, (Chen et al., 2005) discovered a strong link between students' decision to major in accounting and their overall

experiences in primary accounting courses. Jones and Wright (2011) observed that students' high school major had a substantial impact on their decision to pursue a major later, while (Byrne et al., 2012) discovered students' educational and vocational objectives are decided during their last school year. On the contrary, study of New Zealand tertiary students found that accounting exposure in secondary school had no meaningful impact on the students' career route (Ahmed et al, 1997).

3. **Public vs. private Universities:** In Bangladesh, both public and private universities graduate a substantial number of students each year. According to the UGC report (2021), Bangladesh has 53 public and 103 private institutions, which account for the majority of higher education students. Due to the limited number of seats available at a few public colleges, a huge proportion of potential students are unable to enroll (Hossain and Siddique, 2012). The majority of students who enrolled and completed the CA test in Bangladesh came from a well-known public university. As a result, this study investigates the relationship between students at public and private colleges and their desire to pursue a CA professional degree.

4. **Gender & Family Income:** Males still dominate Chartered Accountancy education in Bangladesh. Professional accountants are a rare breed, with only a few women holding the title. According to the ICAB annual report (2019-20), there were 1,591 male members in the organization as of July 2020. In comparison, there are 136 female members in the country. Previous research has discovered a link between Gender diversity and students' attitudes toward accounting studies Byrne and his colleagues conducted a study. Willis (2005) discovered that females has a more positive attitude toward accounting than males. In comparison to males, females are more specific, exact, and compliance-driven. According to Nelson and Vendrzyk (1996), Female students in the United States have a more favorable opinion about accounting than male students compared to males. Several factors influence Japanese accounting school students' career intention to become a Certified Public Accountant, according to Sugahara et al. (2009), with gender having no significant relationship with students' goal to become a CPA. On the other hand, Prior studies have revealed various social elements that influence students' profession choices, including parental influence (Law, 2010), peers and instructors' influences (Myburgh,

2005), and social standing (Germanou et al., 2009). Uyar and Kuzay (2011) found that students' profession choices are influenced not just by their own interests, but also by their families. However, family has no bearing on one's decision to pursue a profession in accounting. Bangladesh, high-potential students are more interested in working after graduation to support their families rather than pursuing long-term article ship training at audit firms where they are paid very little.

3.1.2 Objectives

The general purpose of this report is to investigate the factors that influence Bangladeshi undergrads students' desire to become Chartered Accountants. In particular, this report investigates the followings:

- How does CGPA influence Bangladeshi undergraduate students' desire to become Chartered Accountants?
- Does the undergraduate major influence the students' desire to become Chartered Accountants?
- Dose university status (public or privet university) influence Bangladeshi undergrads students' desire to become Chartered Accountants?
- How do family wealth and gender of the undergraduate students influence in their desire to become Chartered Accountants?

3.1.3 Significance

This study investigates the factors that influence Bangladeshi undergrads students' desire to become Chartered Accountants, and This study will help them understand these factors while conducting CA which will be valuable not only to the undergraduate students but also audit firms, ICAB's council members, and future researchers. As, the members of the ICAB council and audit firms will have information, as the study will inform them of the factors that undergraduate

students encounter and how they might overcome those challenges for the benefit of the students. Audit firm can improve their students' quality and can help them to do better in the industry. Reading this report, the freshers will be aware of the factors that the majority of students face that will help them make decisions. This study will also help improve the equality of the CA education system of Bangladesh. The study's findings may serve as a framework for further research on the same subject.

3.2 Methodology

This study was an exploratory research in nature. The required data were collected through interviewing Bangladeshi undergraduate students who were selected purposely following convenience sampling technique. There were five students from BRAC University and five students from Jagannath University in my online interview where question was sent to them. There was no time duration for the interview. The interview was conducted in open-ended manner where students can share anything related to the topic and question that was asked to them. Everyone answered a question that this study considered a total of ten students from both public and private universities to maintain equal sample size. However, no employee was included considering they have already completed CA and sample was only undergraduate students. The data were initially sorted into two groups: those who want to be a CA and those who don't continue CA. I collected secondary data by analyzing other published papers on this topic. This research was based on the data that interviewees had given and it analyzed by descriptive and inferential statistical tools wherever required. The data is initially sorted into two groups: those who want to be a CA and those who don't continue CA. During the interview session, a common question, why do you want to pursue CA as career? if you do not want to pursue CA as career anymore, why not? (please, explain the factors that influence your decision.) was asked to each student where they have answered it freely. After collect all the answers, every answer was compared with one another. I tried to find the similarities and try to find most common factor that influences their decision.

Table of background:

Number Respondent	Public University students from Jagannath University	Privet University students from Brac University
N=10	n=5 R1, R2, R5, R6 & R7	n=5 R3, R4, R8, R9 & R10

3.3 Findings and Analysis

Respondent 1:

Gender: Male

University status: Public

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision)

“I wanted to work in accounting profession specifically in CA field as my major was accounting. I have huge passion for accounting. However, there are some baggage we have to bear. Like, you have to complete your 3 year in auditing experience with a CA firm where allowance is very low. I could not afford it as I did not have financial support from my family. But, my passion for CA is huge that makes me complete CA. For this, I have to do freelancing to earn money until I complete CA.”

Findings: We can see that respondent 1 has passion for accounting and he wants to be professional in that sector. He knows that he has to face some issue. if consider CA. Like, He will get low allowance in work to achieve his CA degree. On the other hand, He do not have enough financial backings from his family. Despite everything, he chooses to complete his CA, as he has great passion for it.

Respondent 2:

Gender: Female

University status: Public

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision.)

“CA is one of the most lucrative job in our country. For this reason, I have given priority to accounting and select it as my major in my BBA student life. After completing my undergraduate, I came to know that CA is a healthy process to complete. In mean time, I have some personal family pressure. I was not ready to handle my marriage life and CA life all together. So, I had to settle down and continue in other job fiend.”

Findings: We can see respondent 2 stated that She gave priority accounting as a major in her undergraduate program. She wanted to become CA professional, but she failed to follow her dreams. She had family pressure to get married after her BBA. As a result, she could not able to give proper time in her CA study after her graduation.

Respondent 3:

Gender: Male

University status: Private

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision.)

“I did not continue my CA degree for many reasons. First of all, I have already completed my undergraduate from Brac university in accounting. As it's a private university, my family have to fund for my study. Secondly, after four years of BBA, I have to start working to earn. There are very low allowances in audit firm which will not work for me and we have complete 3 years of CC in that firm. Lastly, I cannot take any more money to continue CA.”

Findings: We can see respondent 3 stated that he had financial responsibility towards his family after graduation. He claims that it was difficult for his to study CA where you to accept the low

salary in an audit firm in order to complete your membership. As a result, he could not continue his CA studies for this financial responsibility.

Respondent 4:

Gender: Female

University status: Private

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision.)

“I wanted to be a chartered accountant in the beginning of my university life. But I have decided to take HR in my BBA life because I found that I was weak in accounting. Also, we have to work in an audit firm to gain audit experience for chartered accountancy to be done. However, students have the low allowance while working in those firm even though they have already completed BBA. For this reason, I did not choose chartered accountancy as my profession.”

Findings: Respondent 4 wanted to take accounting as major in her undergraduate studies. However, she found out that she was not going to take it as she was not good at accounting calculations. Secondly, she expected to get a decent job after her undergraduate form a private university. For this reason, she could not continue CA.

Respondent 5:

Gender: Male

University status: Public

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision.)

“Firstly, I wanted to be a member of chartered accountancy because it is a great opportunity to exercise my knowledge in accounting. Also, my major was AIS in my undergraduate life. Lastly, I

have great skills in calculation which will benefits me in my career in accounting filed. However, we have to face a lengthy process to complete it. So, I decided to complete MBA from a foreign university. It will help me to get a job to support me financially in the future.”

Findings: We can see that respondent 5 claim that CA is a great opportunity for an accounting graduate. For this, we need to face a massive procedure to complete CA membership. A student not only needs to pass but also need to hold a decent mark to complete all three levels of CA. Then, he/she needs complete CC to gain experience for three years. As a result, respondent 5 wants to complete a professional degree like, MBA instead of CA. We can see that respondent 5 thinks he needs provide for him as soon as possible after MBA.

Respondent 6:

Gender: Male

University status: Public

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision.)

“I wanted to study CA after my graduation, as it is an honorable career to have. But, after graduation, I found out that I had to complete CC in an audit firm to complete my CA where salary in very low. I need support my family and get job in order to do so. While doing BBA, I found out that father’s business was in trouble. We were in huge debt and our family business is about to fall. That’s why I needed to get a job for my family.”

Findings: Respondent 6 states that CA is an honorable career to have as an accounting major student. However, in order to get CA membership, we have to accept the low allowance for longtime. Respondent 6 had some family issue where he needs to step up after his graduation. It created barriers to study CA for him.

Respondent 7:

Gender: Male

University status: Public

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision.)

“I did not want to be complete CA after my graduation. It may be a dream job for everyone who is an accounting student. I was a good CGPA holder in my department. Also, I got a good job after my bachelor. I was selected as territory manager of Banglalink with having good allowance and opportunities. For this reason, I did not want to study CA, as I knew need to focus on this job.”

Findings: We can see that respondent 7 did not want to complete CA. He was student in marketing department from public university. He had a great CGPA of 3.74 in his bachelor program. After that, he already got a job with a decent payment. So, he wanted focus on his career rather than complete CA which will help him financially. As a result, he did not complete CA after his graduation.

Respondent 8:

Gender: Male

University status: Privet

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision.)

“I have completed my BBA from Brac University majoring in accounting and marketing. I took double major because there are very few job opportunities in our country unless you have CA membership. I came to know that a student has to go through lots of process to have CA membership. Specially, we have to complete 3 years of audit experience where salary scale in low. After graduation, I found that I need to support my mom as my father died long ago and she paid all the tuition fees while I was studying in my university. My mom paid more than 1 million tk and now it is my time to support her. I still wanted to complete CA but for now in want get a job. I have a plan to complete ACCA from UK in future.”

Findings: We can see that respondent 8 did not want to complete CA because his has a family problem and financial crisis. He said that his father died, and his mother paid his academic fees

which are one of the highest tuition fees. So, he wants to support his mother now and wants to get a job. CA is a healthy process which also influences his decision to become CA member.

Respondent 9:

Gender: Male

University status: Privet

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision.)

“I wanted to become CA professional at the beginning of my university program but I did not know that I could have started CA after my HSC. I was already admitted to BRAC University where I completed my BBA. Then, I came to know CA is very hard process to pass and I could not take that risk after my BBA from an expensive privet university. Furthermore, I came to know that there are other professional degrees like MBA is available. So, I decided to complete MBA from a Canadian University. I would complete CA, If I knew about CA process in the beginning.”

Findings: Respondent 9 did not know about CA guidelines properly which influences his decision. He also claims that it is unwise to complete CA when there are other options after the undergraduate from an expensive privet university. Also, CA is very hard process for him as he is not accounting major student. For this reason, He thinks MBA from abroad is better decision for him.

Respondent 10:

Gender: Male

University status: Privet

Question: Why do you want to pursue CA as career? If you do not want to pursue CA as career anymore, why not? (please explain the factors that influence your decision)

“I do not want to pursue CA because my major in business administration was finance. I always wanted to work in financial sector in my career. Moreover,

after completing BBA, I wanted to settle down. I found a great job where I got a great opportunity enhance my career in finance.”

Findings: Respondent 10 does not have passion of accounting as he chose his major in finance. He wanted to enhance his skills in finance. Also, he wanted to work get job rather than take other professional degree. As a result, he did not want to be a CA member.

3.3.1 Summary Table

Summary Table of the interview considering factors mentioned in my research topic:

Respondent no.	Gender	Continued Chartered Accountancy (Yes or No)	University Status	Major	CGPA	Family wealth problem (Yes or No)	Other issue (Yes or No)
1	Male	Yes	Public	Accounting	3.53	Yes	No
2	Female	No	Public	Accounting	3.28	No	Yes
3	Male	No	Private	Accounting	3.36	Yes	No
4	Female	No	Private	HR	3.12	Yes	No
5	Male	No	Public	Accounting	3.20	Yes	No
6	Male	No	Public	Accounting	3.25	Yes	No
7	Male	No	Public	Marketing	3.73	Yes	Yes
8	Male	No	Privet	Accounting	3.51	Yes	Yes
9	Male	No	Privet	HR	3.36	No	Yes
10	Male	No	Privet	Finance	3.75	No	Yes

Visual repetition of data given in the table:

Gender
10 responses

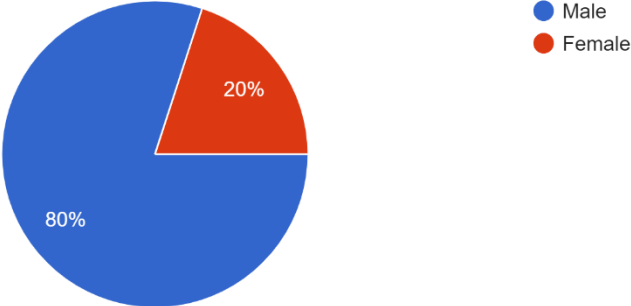


Figure 04: Percentage of gender in the sample

Continued Chartered Accountancy
10 responses

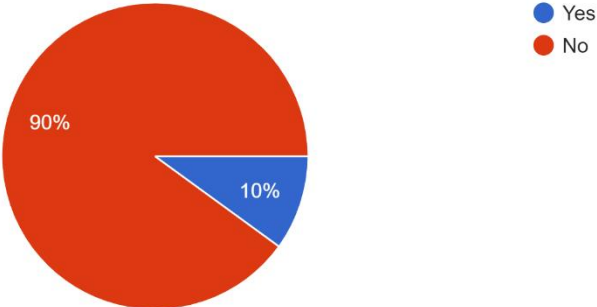


Figure 05: Percentage of respondents continued CA study in the sample

University Status
10 responses

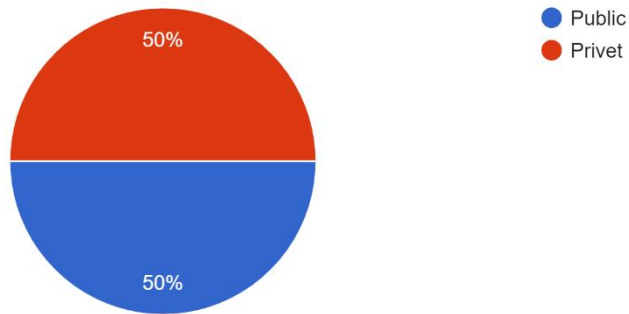


Figure 06: Percentage of respondents' university status in the sample

Major
10 responses

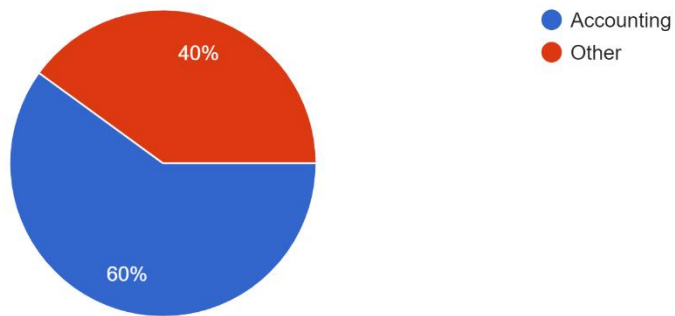


Figure 07: Percentage of respondents' undergraduate major in the sample

CGPA
10 responses

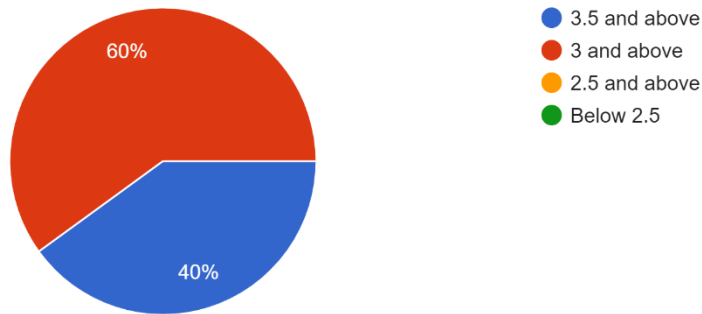


Figure 08: Percentage of respondents' CGPA in the sample

Financial problem or other problem

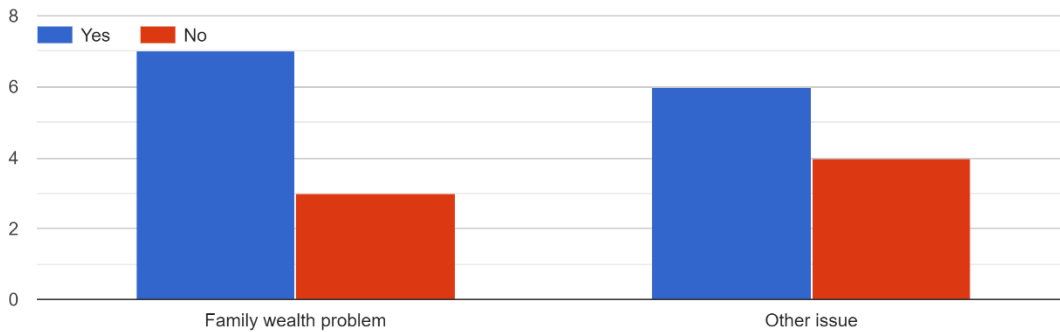


Figure 09: Bar chart of respondents' reasons of family wealth and other issue

3.4 Conclusion & Recommendation

The purpose of this study is to look into the elements that influence Bangladeshi students' decision to pursue a CA professional degree. From the analysis of data, it has discovered that there are common reasons for every student not to pursue a CA which is the low allowance while doing CA. We have found that students of universities especially private university students expect to have

jobs after completing their undergraduates. The ICAB's minimal allowance is insufficient to cover a student's living and educational expenditures. It's difficult to live in a city with such a minimal allowance. The ICAB should look into this more and come up with a reasonable allocation for the students. Also, we have found that undergraduate major has significant influence Bangladeshi students' decision to pursue a CA professional degree. In comparison to other non-accounting groups and private universities, students who major in accounting and attend public universities are more interested in becoming a CA, according to the findings of this study. Students' preferences fluctuate depending on their family's income level. These findings may point to ways that a professional organization in Bangladesh could use to improve students' enrollment in CA programs, thereby helping to eliminate Bangladesh's chartered accountant deficit. One viable approach is to make other business graduates, particularly students from private universities in Bangladesh, aware of the benefits of becoming a CA. However, Gender has no substantial relationship, as none of my respondents suggests this variable and the same is true for students' CGPA. This study may serve policymakers in understanding the cause of the problem and developing measures to address it.

There are some limitations to this research. First, the study's sample is limited to undergraduate business students who have completed it, although this is not the only method to become a Chartered Accountant. Students may enroll for CA professional certifications without first obtaining an undergraduate degree in some cases, yet this is a small percentage of the population. Second, while the study only looked at four variables, there may be other relevant aspects that need to be looked further. Second is that it examines the intention of students who have completed of their graduation. The attitude of the students may change and may be affected by other factors in midway graduation. The current study could be expanded to look into the intentions of students who are halfway through their education. Despite these limitations, this study in Bangladesh examines some of the elements that affect undergraduate students' desire to become Chartered Accountants after graduation. It is believed that the findings will assist future study and benefit the Bangladeshi professional body in motivating students to pursue CA professional education.

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APPENDIX:

The screenshot displays an Excel spreadsheet titled "Inventory Sheet Month of August 2021.xlsx". The spreadsheet is organized into columns with headers in both English and Japanese. The English headers include: INVENTORY FORMAT, DATE: 27 August 2021, LOCATION, CONTRACT NO, STYLE NO, CUSTOMER NAME, COLOR, SIZE, MATERIAL NAME, Balance Sheet, Physical Check, Unit Price, AMOUNT, REMARKS, and Full Unit Price. The Japanese headers include: 在庫場所, 契約番号, 品番, 得意先, 色, サイズ, 在庫区分, 資材品番, 数量, 単価, 金額, 備考, and 単価. The data rows list various inventory items, such as "MORIRIN" in "SILVER" and "GREEN" colors, and "IWATA" in "GREEN" color. A large "Page 1" watermark is overlaid on the center of the spreadsheet.

Appendix No 01: Roulin BD's inventory sheets mention in Job scope at internship information (1.2.3)



Appendix no 02: MK Appareals Ltd's Audit mention in Job scope at internship information (1.2.3)