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Understanding the Learning Drivers of First-Year Accounting Students at POLIMAS

Nurul Huda binti Yahya and Aida Yusnizan binti Mohd Yusof
Commerce Department, Politeknik Sultan Abdul Halim Muádzam Shah (POLIMAS), Kedah

Razlina binti Romli,
Commerce Department, Politeknik Tuanku Syed Sirajuddin, Perlis
Correspondence author: razlinaromli@gmail.com

Abstract: This case study investigates the motivation, academic preparedness, and learning expectations of first-year Diploma in Accounting students at Politeknik Sultan Abdul Halim Mu'adzam Shah (POLIMAS). As accounting education continues to evolve in response to technological, pedagogical, and workforce demands, understanding students' initial dispositions is crucial for improving programme design and student success. A survey covering 60 items across six categories (Motives; Influence; Reasons for choosing DAT; Preparedness; Expectations; Confidence) was administered with responses using a 5-point Likert scale. The study examines intrinsic and extrinsic motivational factors, students' readiness in terms of foundational knowledge and soft skills, and their expectations regarding teaching methods, course relevance, and academic support. Findings show that students are strongly motivated by personal development and future career opportunities, believe in their accounting abilities, expect substantial skill and personal growth from their diploma, and exhibit moderate preparedness for tertiary study. However, lower readiness appears in self-evaluation and written assignment confidence, and confidence in achieving top-tier academic performance is modest. Students also express strong expectations for interactive teaching, clear assessment guidelines, and practical industry-aligned learning experiences. Based on these results and recent literature, recommendations include early-semester academic support interventions, structured study skills modules, and mechanisms to boost student self-efficacy and self-regulated learning. The study highlights the importance of early academic interventions, structured orientation programmes, and pedagogical strategies that cultivate engagement and confidence among first-year accounting learners at POLIMAS.

Keywords: motivation, preparedness, expectation, first year

1. INTRODUCTION

The transition from secondary school to tertiary education is a significant milestone for students entering diploma-level programmes at Malaysian polytechnics. For first-year accounting students, this transition often involves adapting to new academic expectations, technical content, and learning environments. Accounting is widely regarded as a discipline requiring analytical thinking, numerical competency, and consistent engagement. Consequently, understanding students' motivational orientations, preparedness levels, and expectations at entry is essential in enhancing teaching effectiveness and programme outcomes.

Politeknik Sultan Abdul Halim Mu'adzam Shah (POLIMAS) plays an important role in producing accounting graduates who meet industry needs, particularly within Malaysia's Technical and Vocational Education and Training (TVET) ecosystem. Given the increasing emphasis on digital accounting systems, sustainability reporting, and competency-based

education, institutions must ensure that students begin their studies with adequate readiness and positive learning attitudes.

Despite the critical role of accounting education in preparing skilled professionals for the workforce, many first-year accounting students begin their studies with varied levels of motivation, academic preparedness, and expectations. At institutions such as POLIMAS (Politeknik Sultan Abdul Halim Mu'adzam Shah), there is limited empirical evidence on how incoming students perceive their readiness, what motivates them to choose accounting, and what they expect from their programme. Without this insight, academic planners and lecturers may struggle to tailor orientation, support systems, and teaching strategies appropriately. Given the evolving demands of accounting — including digital skills, soft skills, and adaptability to blended or online learning — a lack of alignment between student readiness/expectations and programme delivery may result in student disengagement, performance issues, or high attrition.

Therefore, this study seeks to fill the gap by exploring the motivational orientations, preparedness levels, and expectations of first-year accounting students at POLIMAS as they begin their diploma programme. Motivation influences students' persistence and academic behaviour; preparedness reflects their foundational academic and technical abilities; and expectations shape their perceptions of programme quality and learning satisfaction. By examining these variables within a case study framework, this research aims to provide insights that can inform curriculum design, student support strategies, and the enhancement of teaching and learning processes in accounting education.

Research Objectives

- To identify and categorize the motivational factors influencing students' decisions to enter the accounting diploma at POLIMAS.
- To assess students' self-perceived readiness or preparedness for tertiary-level accounting education in terms of academic, technical, and soft-skill competencies.
- To map students' expectations regarding pedagogy, learning resources, assessment, and industry relevance in their accounting programme.

Research Questions

1. What are the primary motivations (intrinsic and extrinsic) of first-year Diploma in Accounting students at POLIMAS for enrolling in the programme?
2. How do these students perceive their academic preparedness (foundation knowledge, digital literacy, soft skills) upon entering POLIMAS?
3. What learning expectations (teaching methods, learning environment, assessment structure, practical exposure) do the students hold at the start of their studies?

2. LITERATURE REVIEW

2.1 Motivation, Preparedness, and Expectations: Interrelated Factors

Highly motivated students tend to adapt more effectively, even when their preparedness levels are moderate. Conversely, mismatched expectations may reduce motivation and contribute to early disengagement. Studies conducted within Malaysian polytechnics highlight the need for targeted orientation programmes, foundation modules, and early academic interventions to align students' expectations with programme demands while strengthening readiness for technical accounting coursework. Understanding these interrelated factors is therefore crucial for enhancing the learning experiences and outcomes of first-year accounting students.

1) Motivation: why students choose accounting (and how motivation is shaped)

Recent literature increasingly frames accounting students' motivation as a blend of intrinsic interest (e.g., enjoyment of the discipline, alignment with personal values) and extrinsic drivers (career security, status, professional pathways). A Malaysian study on professional qualification pathways, (Yudi, M. M., Ibrahim, N. N., Kamaruzaman, S. A., Haron, N. Q. Aini., Sahol Hamid, N., & Hambali, S. S., 2020), found that accounting students are commonly driven by both intrinsic and extrinsic motives when pursuing professional accounting credentials, highlighting the strategic role of professional identity formation at entry (e.g., becoming "professionally qualified" as a key endpoint).

At the same time, newer work suggests that how students perceive the accounting profession strongly conditions motivation and downstream career expectations. Using structural equation modelling with accounting/taxation students, Sampaio, C., Régio, M., & Sebastião, J. R. (2024) show that positive perceptions of the profession can strengthen motivation and engagement, which in turn reinforce more positive career expectations—suggesting motivation is not only "personal drive" but also shaped by the profession's image and perceived value proposition.

Implication for POLIMAS (first-year diploma context): motivation is likely to be heterogeneous—some students may enter accounting for stable employability, while others may be drawn by professional status or a "fit" with their self-concept. Capturing this mix early is crucial because it shapes persistence and engagement during the first semester.

2) Preparedness: readiness to learn accounting in a digital and skills-intensive environment

Preparedness refers to the academic, cognitive, and affective readiness students bring into their tertiary studies. From 2020 onward, studies report concerns regarding declining numeracy skills, limited exposure to accounting concepts at the secondary level, and inconsistent digital literacy among first-year students (Wylie, J., Douglas, H., & Lefevre, J., 2017). According to Becker, T. B. et al. (2022), post-pandemic educational disruptions have intensified these gaps, especially in quantitative reasoning, study skills, and self-regulated learning abilities. Research

in Malaysian polytechnics and community colleges indicates that many first-year accounting students struggle with mathematics foundations and lack familiarity with accounting software such as SQL, UBS, or cloud-based digital tools. Preparedness also extends to soft skills—time management, communication, and adaptability—which have been found to significantly predict early academic success. (Abu Bakar, N. R., Shamsuddin, N., Takril, N. F., & Bakar, N. S., 2024).

In accounting education specifically, digital competence is framed as a core professional prerequisite, not an optional add-on. Awang et al. (2023) report that among accounting students, information literacy and digital literacy—more than other digital sub-domains—are particularly linked to the "digitalization" of the accounting profession, positioning these competencies as direct enablers of future professional relevance. Malaysian evidence further connects digital capability to performance: Bakar et al. (2024) document high levels of "digital awareness" among accounting students and examine its relationship with student performance, reinforcing that digital readiness is increasingly part of what it means to be "prepared" for accounting study and work.

Implication for POLIMAS: First-year diploma students may arrive with uneven digital literacy and self-regulation skills; mapping these early can guide targeted support (e.g., LMS onboarding, spreadsheet/IT practice, learning-to-learn interventions) before difficulties compound.

3) Expectations: what students want from teaching, learning environments, and future-ready skills

On learning design, a 2025 comparative analysis of learning theories in accounting education argues that blended learning environments are most effective when they combine socially oriented constructivist elements with connectivist/technology-enabled learning, supporting student-centered engagement and skill development. This aligns with the expectation—especially among new entrants—that learning should be both structured and interactive (not purely lecture-driven). (Kottara, C., Asonitou, S., Kavalieraki-Foka, D., Georgopoulou, M. S., & Brinia, V., 2025).

In the Malaysian context, the shift to fully online or open distance learning (ODL) is described as pushing students toward greater autonomy and independent study, implying that incoming students may expect (or need) clearer scaffolding and guidance to succeed in self-directed modes.

A rapid frontier by Gilreath, R., Hernandez, D., & Ingalls, V. (2025), student's expectation around AI integration: research on accounting students' perceptions of AI in education finds students commonly view AI as valuable for future careers (notably for data analysis and problem-solving), while also flagging gaps in hands-on exposure and instructor readiness—

signals those students increasingly expect curriculum to include practical, tool-based learning rather than theoretical descriptions alone.

Implication for POLIMAS: First-year accounting students may arrive expecting (a) clear and supportive teaching structures, (b) meaningful practice with accounting tools (spreadsheets/ledgers/automation), and (c) visible linkage between coursework and employability—especially as digital and AI-related competencies become standard expectations.

4) Synthesis and research gap: why a POLIMAS case study is needed

According to Sampaio, C., et al. (2024), three converging claims emerge: (1) motivation is shaped by how students perceive the accounting profession and its rewards; (2) preparedness increasingly hinges on digital literacy and self-regulated learning rather than subject knowledge alone; and (3) expectations now include blended delivery and technology-forward skill-building (including AI-related capabilities).

What remains under-specified—especially for Malaysian TVET/polytechnic pathways such as POLIMAS—is how these three constructs interact at the start of a diploma programme, where entrants may have more heterogeneous prior schooling, varied career intentions (local employment vs. further study vs. professional routes), and differing levels of digital readiness. Existing Malaysian work on graduate readiness and digital awareness highlights systemic gaps but does not directly map the first-semester constellation of motivation–preparedness–expectations among polytechnic accounting entrants.

Therefore, this case study is positioned to contribute: (a) an entry-point profile of first-year accounting students (motives, readiness, expectations), (b) evidence to design targeted induction and scaffolding (especially around digital learning and foundational accounting skills), and (c) a locally grounded bridge between student dispositions and programme delivery in a Malaysian polytechnic setting—an angle that complements but is not replaced by the broader university/graduate-focused literature above.

3. METHODOLOGY

The participants in this study consisted of first-year Diploma in Accounting (DAT) students at POLIMAS who completed the full 60-item survey instrument. Only respondents who answered all items were included in the final dataset to ensure completeness and reliability of the analysis.

The research instrument was a structured questionnaire divided into six sections. Section A measured students' motives for enrolling in the DAT program (20 items), while Section B captured the influence of others, such as family or peers, on their decision (6 items). Section C focused on students' reasons for choosing the DAT program (9 items). Section D assessed their

level of preparedness based on prior schooling experience (10 items). Section E examined their expectations regarding the program (7 items), and Section F evaluated their confidence as new accounting students (4 items). All items were rated using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

For data processing, all responses were converted into numerical values between 1 and 5 according to the Likert scale. Descriptive measures, including means and standard deviations, were computed for each item. In addition, section-level averages, or category means, were calculated to summarize overall trends within each construct. Short labels (e.g., A1, B1, … F4) were assigned to items to improve clarity during reporting and interpretation.

The analysis relied on descriptive statistics to identify the strongest and weakest areas across all sections. Item-level means and standard deviations provided detailed insights, while category-level averages allowed for broader comparisons across constructs. Graphical representations, particularly bar charts, were used to visualize both item-level and section-level patterns, enabling clearer interpretation of students' motives, preparedness, expectations, and confidence.

4. ANALYSIS AND FINDINGS

4.1 Item & Category Means

Findings from Table 1 show that the study generates the main patterns for the descriptive statistics:

- **Motives (Section A, B, & C)**

  i. highest mean values overall. Items related to personal growth (self-improvement, broadening horizons) and career/future-opportunity motives (earning power, job prospects) ranked at the top.
  ii. moderate influence, with parents being the most influential, followed by friends; less influence from teachers, counsellors, or relatives.
  iii. high endorsement of "I believe I have the skills & abilities for accounting," "career prospects," and "interest/enjoyment in accounting."

- **Preparedness (Section D)**

  Moderate overall, with strengths in practical/social preparedness (e.g., use of computer, group work) and weaker scores in self-evaluation and written-assignment confidence.

- **Expectations (Section E & F)**
  i. high expectations of skills development, personal growth, broader horizons, social interaction, and new ideas.
  ii. reasonably strong confidence in handling coursework and passing exams; lower confidence in achieving a top-class ranking.

Category-level averages show that Motives is the highest, while Preparedness and Expectations (especially high-performance confidence) show relatively lower means.

Table 1: Overall Ranking Table

Item	Mean Score
(A) Motives: How important are the following in your decision to come to POLIMAS? [This diploma will enable me to get a good job]	4.435
(E) Expectations: How well do you believe your time at POLIMAS will enable you to achieve the following? [To learn new ideas]	4.37
(D) Preparedness: How well did your school education prepare you for the following activities in Polytechnic (higher education)? [Being able to take responsibility for my own learning]	4.261

4.2 Motivation & Academic Engagement

Findings in Table 1 and Table 2 show that motivation is a **key driver** for entrance into polytechnic accounting studies — both intrinsic (personal growth, intellectual curiosity) and extrinsic (career, job prospects). This aligns with a broad body of research indicating that motivation significantly influences academic engagement and performance in higher education. For instance, a study by Meng, Q., & Zhang, Q. (2023) found that self-esteem and motivation strongly affect academic engagement, which in turn predicts performance.

Table 2: Section A Findings: Motives:
How important are the following in your decision to come to POLIMAS?

Item	Mean Score
(A) [I want to develop my intellectual abilities]	4.217
(A) [I rather drifted into higher education]	4.065
(A) [I want to prove to myself that I can be successful]	4.435
(A) [I want the chance to broaden my horizons and face new challenges]	4.304
(A) [I am interested in pursuing postgraduate studies]	4.261
(A) [Polytechnic will help me improve my self-being & self-confidence]	4.37
(A) [I want to develop a better understanding of myself]	4.304

(A) [I want to become a better educated person]	4.37
(A) [I really want to get a Polytechnic Diploma]	4.413
(A) [Coming to Polytechnic affords me 3 more years to decide what to do]	4.217
(A) [Completing this diploma will increase my earning power]	4.283
(A) [I believe a Polytechnic Diploma will open up new opportunities for me]	4.283
(A) [This diploma will enable me to get a good job]	4.435
(A) [A Diploma will help me meet the education requirements for my career]	4.391
(A) [This diploma will develop knowledge & skills which will be useful]	4.37
(A) [All my friends are continuing their studies after SPM]	4.13
(A) [I am attracted by the opportunities for an active social life]	4.152
(A) [I like the idea of participating in sports & social activities]	4.109
(A) [Going to Polytechnic seemed like the natural thing to do]	4.022
(A) [I want the chance to meet new people and make new friends]	4.261

However, while many assume motivation always correlates with high performance, emerging literature suggests that motivation alone may not be sufficient in flexible or hybrid learning environments. According to Khairuddin, Z., Johan, S., & Ngadiran, N. M. (2025), the study found that self-regulated study habits, rather than motivation per se, were the key predictors of success. Related to the findings of this study, despite high motivation and expectations, students show only **moderate confidence** in achieving top-class performance in Table 6, likely because other factors — preparedness, self-regulation, study skills — moderate the translation of motivation into high achievement.

4.3 Preparedness, Self-Efficacy & Self-Regulated Learning

Preparedness results (Section D) in Table 3 highlight the common challenge students face transitioning from secondary school to polytechnic: while many feel ready in basic skills (e.g., using a computer, group work), there is weaker readiness in **self-evaluation, written assignments, and independent study planning**.

Recent Malaysian research by Khairuddin, Z. et al (2025) supports the importance of self-efficacy and self-regulated learning: a 2025 study found that grit, motivation, self-efficacy, and self-regulated learning strategies jointly influence academic success among undergraduates.

Similarly, another study by Nordin, D. N., & Omar, M. K. (2024) on vocational/pre-university students in Malaysia found that interest, motivation, and self-efficacy are significant factors influencing readiness for TVET (Technical and Vocational Education and Training) — reinforcing that self-confidence and perceived capability influence educational choices and performance. Thus, the observation gaps in preparedness (especially self-regulation and academic writing) are typical and may impede students from achieving their full potential without additional support.

Table 3: Section D Findings: Preparedness: How well did your school education prepare you for the following activities in Polytechnic (higher education)?

Item	Mean Score
(D) [Being able to work independently]	4.174
(D) [Being able to effectively plan my study]	4.152
(D) [Being able to meet deadlines]	4.239
(D) [Being able to take responsibility for my own learning]	4.261
(D) [Being able to ask for help from lecturers]	4.196
(D) [Being able to use a computer]	4.239
(D) [Being able to work comfortably in groups]	4.261
(D) [Being able to actively participate in class]	4.217
(D) [Being able to evaluate own progress]	4.217
(D) [Being confident about the ability to complete written assignments]	4.217

4.4 Expectations vs Confidence: A Realistic Outlook

Students show high expectations for personal development, social growth, and skill acquisition (Section E) in Table 4. That optimism is healthy and can drive engagement. Yet, the more modest confidence in obtaining top grades (F4) suggests students are realistic about challenges.

Recent research by Meng, Q., & Zhang, Q. (2023) has established that **academic self-efficacy** positively influences academic engagement and performance, especially when mediated by engagement behaviours. Therefore, to translate high expectations into strong results, boosting self-efficacy and promoting engagement behaviours (consistent study habits, self-regulation, reflective learning) are critical.

Table 4: Section E Findings: Expectations: How well do you believe your time at POLIMAS will enable you to achieve the following?

Item	Mean Score
(E) [To develop new skills]	4.283
(E) [To increase your self-esteem & self-confidence]	4.283
(E) [To have a good time]	4.261
(E) [To experience intellectual growth and stimulation]	4.196
(E) [To broaden your horizons]	4.13
(E) [To meet new people]	4.261
(E) [To learn new ideas]	4.37

4.5 Implications for Accounting Education in Polytechnic Context

Given that the accounting diploma is perceived as a **career gateway**, educators should align the early curriculum to reinforce both technical skills AND meta-learning skills (study planning, self-evaluation, writing). This dual approach respects students' career ambitions while addressing the preparation gaps highlighted in Section D.

Furthermore, because the choice of course is rooted in **self-belief and opportunity**, early success experiences (e.g., formative assessments, feedback, skills workshops) may strengthen students' academic identity and motivation, which literature links to better long-term performance. (Bordbar, S., Mirzaei, S., Bahmaei, J. et al.,2025).

5. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

This case study of first-year Diploma in Accounting Technology (DAT) students at POLIMAS shows that students are highly motivated, driven both by their desire for personal growth and their interest in future career opportunities. Their choice to pursue accounting appears to be intentional, grounded in a belief that they possess relevant skills and that the field offers strong career value. Although students express high expectations for their own development, their level of preparedness—especially in areas such as self-regulation and academic writing—remains moderate. While they feel reasonably confident in their ability to succeed at a basic level, such as passing courses and handling course material, fewer believe they will achieve top academic performance.

Overall, both intrinsic and extrinsic motivators are present, but turning these motivations into strong academic outcomes will rely heavily on students' self-efficacy, study habits, and engagement throughout the semester.

In sum, exploring motivation, preparedness, and expectations among first-year accounting students offers valuable insight into the learning needs and potential challenges of incoming cohorts. In a changing educational and professional landscape characterized by digitalization, evolving industry demands, and hybrid/blended instruction, aligning institutional structures, pedagogy, and curriculum with students' profiles is crucial. The proposed case study at POLIMAS can thus not only contribute to academic understanding but also guide practical interventions to enhance student success and employability.

5.2 Recommendations

To support these students more effectively, several recommendations emerge from the findings. First, a "First-Semester Skills Module" should be introduced, focusing on essential competencies such as study planning, time management, collaborative work, assignment writing, and self-evaluation. Early writing clinics and academic support sessions would also help build confidence, particularly in completing written assignments. Implementing formative assessments with meaningful feedback can give students early "small wins," strengthening their self-efficacy and helping them establish a positive study identity.

Additionally, incorporating career-related activities—such as sessions on accounting career pathways and soft-skill workshops—can help align students' motivations with real-world goals. Finally, encouraging self-regulated learning practices, including weekly reflection logs, progress journals, and peer-study groups, can help students form effective study habits before encountering high-stakes assessments.

Based on the reviewed literature and the conceptual framework, the proposed study at POLIMAS has the potential to yield the following contributions and implications:

- **Inform Programme Design and Orientation**: By identifying common motivational themes, gaps in preparedness, and prevalent expectations among first-year accounting students, programme coordinators can design targeted orientation sessions, bridging courses, or foundation modules (e.g., basic mathematics refreshers, digital literacy workshops, soft-skills training) to support students early.
- **Pedagogical Strategy Optimization**: Findings may support the adoption of blended learning, peer tutoring, active/self-directed learning strategies, or hybrid instruction — aligning with students' expectations and learning preferences, while accommodating varying levels of preparedness.
- **Curriculum Relevance & Employability Focus**: Recognizing students' expectations for modern, industry-relevant skills (e.g., digital accounting tools, data analytics, even AI or cybersecurity awareness) could motivate curriculum reviews to integrate these components, thereby enhancing the market readiness of graduates.
- **Support for Student Engagement and Wellbeing**: Since motivation interacts with psychological well-being and external pressures, the study could recommend student support services (counselling, stress management, time-management training) to support motivation and reduce disengagement or drop-outs.
- **Baseline for Longitudinal Tracking**: This study can serve as a baseline; following cohorts over time could reveal how initial motivation, preparedness, and expectations influence academic performance, retention, and satisfaction — enabling continuous improvement of the accounting programme at POLIMAS.

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