

## A Study on Students' Perception Towards Professional Courses (CA/CS/CMA) with Reference to Coimbatore City

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### Abstract

*Professional courses such as Chartered Accountancy (CA), Company Secretaryship (CS), and Cost and Management Accountancy (CMA) are vital career pathways that offer specialized knowledge and prestigious employment opportunities. Despite their significance, these courses face declining enrolment trends and increased dropout rates, especially among students in semi-urban and urban regions. This study aims to explore the perceptions, motivations, and barriers influencing students' decision-making regarding the pursuit of CA, CS, and CMA courses in Coimbatore City.*

*The research adopts a descriptive design and utilizes a structured questionnaire to gather primary data from higher secondary school and undergraduate students across various educational institutions in Coimbatore. The study examines factors such as awareness levels, perceived difficulty, societal and parental influence, financial constraints, availability of coaching facilities, and career aspirations. Statistical tools such as percentage analysis, chi-square test, and factor analysis are employed to interpret the data and derive meaningful insights.*

*Findings reveal that while students recognize the value and prestige associated with professional courses, a significant proportion are deterred by factors like lengthy course duration, low pass percentages, financial burden, and lack of proper guidance. Additionally, misconceptions about the difficulty level and limited awareness about career scope also act as key deterrents.*

*The study concludes that strategic interventions are needed to enhance awareness, simplify the learning ecosystem, and provide financial and academic support to aspiring students. Career counselling programs, early exposure to professional opportunities, and government-accredited support systems can play a pivotal role in reducing the psychological and logistical barriers faced by students.*

*This research contributes to the understanding of educational preferences in a rapidly developing urban centre and provides insights that can aid policymakers, educational institutions, and professional bodies in making these professional courses more accessible and appealing.*

**Key words:** Professional Courses, Student Perception, Career Barriers, CA/CS/CMA, Awareness and Guidance.

## Introduction

Choosing a career is a crucial decision that significantly shapes an individual's future. Among the many options available, professional courses like Chartered Accountancy (CA), Company Secretary (CS), and Cost and Management Accountancy (CMA) stand out for their prestige, skill development, and career prospects. However, despite their appeal, students often face challenges in pursuing these courses.

This study focuses on understanding the perception and barriers experienced by students in Coimbatore City regarding CA, CS, and CMA courses. It aims to explore the internal and external factors—such as academic pressure, financial limitations, lack of awareness, and societal expectations—that influence student enrolment and success in these fields.

While these courses offer excellent career pathways, they are also perceived as academically demanding, time-consuming, and costly. Students are often under immense pressure to succeed, which may affect their mental health and motivation. Understanding these concerns is vital to developing strategies that support students and improve access to these professions.

### Overview of Courses

◆ **Chartered Accountant (CA)** – Regulated by the Institute of Chartered Accountants of India (ICAI) under the Chartered Accountants Act, 1949. CA professionals work in:

Taxation

Financial Reporting

Applied Finance

Management Accounting

◆ **Company Secretary (CS)** – Managed by the Institute of Company Secretaries of India (ICSI) under the Company Secretaries Act, 1980. CS professionals focus on:

Corporate Governance

Legal Compliance

Capital Markets

Strategic Management

◆ **Cost and Management Accountant (CMA)** – Governed by the Institute of Cost Accountants of India (ICAI) under the 1959 Act. CMAs specialize in:

Cost & Resource Management

Performance Analysis

Financial Strategy

Risk & Audit Management

This study aims to identify solutions that can reduce the barriers and encourage more students to pursue and succeed in these prestigious professional courses.

### Objective of the Study

1. To assess the level of awareness among students about Chartered Accountant (CA), Company Secretary (CS) and Cost and Management Accountant (CMA).
2. To study the students' perceptions towards the professional courses (CA/CS/CMA).
3. To analyse the challenges faced by students in the completion of the course.
4. To evaluate the opportunities and career prospects available after completing professional courses.

### Scope of the Study

- The main scope of the study is to study the perception of students towards professional courses (CA, CS & CMA).
- The study aims at analysing the barriers that hinders the students from pursuing the professional courses based on their personal lifestyle and availability of resources.
- The study elucidates the various opportunities and career prospects available after completion of the professional course.

### Limitations of the Study

- The major limitation of the study is that it is confined only to the students who completed 12th grade.
- Furthermore, this study only takes into consideration of a population of 100 students. Therefore, it cannot be generalised with perception level of all students.
- Another limitation is that the study analyses the challenges faced by the student in pursuing the course based on their social aspects. Since the analysis is made by collecting samples from students of Coimbatore city alone, the result may not resemble the actual problems of students of other part of the country.

### Statement of the Problem

Despite the promising career opportunities offered by professional courses like CA, CS, and CMA, many students face significant challenges during their academic journey. These include both academic and personal hurdles that often discourage or delay course completion.

There is a pressing need to explore students' perceptions of these courses and identify the barriers that hinder their progress. This study aims to understand how factors like lifestyle, dedication, and consistency affect success in such demanding programs. The findings will help develop strategies and interventions to support students and create a more enabling environment for academic and professional growth.

### RESEARCH METHODOLOGY

Research methodology refers to the systematic and organized approach employed by researchers to conduct a study, investigate a problem, or answer a research question. It encompasses the overall strategy, procedures, and techniques used in the collection, analysis, and interpretation of data.

The study is intended to analyse student's perception towards professional courses (CA, CS & CMA) and the challenges faced in the due course of pursuance. The methodology of the study includes:

- Data Collection • Area of the study • Sample Design • Statistical Tools

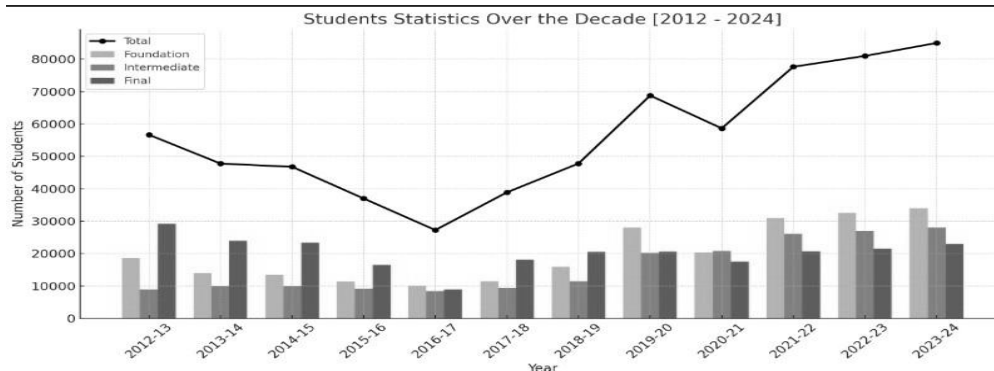
### RESEARCH GAP

In the existing body of literature, there is a noticeable absence of research specifically addressing students' perceptions and barriers towards professional courses such as Chartered Accountancy (CA), Company Secretaryship (CS), and Cost and Management Accountancy (CMA). While various studies have explored general perceptions of professional education or specific aspects of these courses, there is a distinct research gap in understanding the nuanced perspectives and challenges faced by students pursuing CA, CS, or CMA. Closing this gap is essential for gaining insights into the unique factors influencing students' choices, experiences, and potential barriers in these professional domains.

### Number of Cas in Inda (Members of ICAI) as of July - 2023

Occupational Status	Number of Associate Members (ACAs)	Number of Fellow Members (FCAs)
In practice and holding full-time Certificate of Practice (COP)	57,139	94,132
In practice and holding part-time Certificate of Practice (COP) holders	5,189	2,125
Not in practice (i.e. doing Business or Job or looking for an employment)	217,459	17,358

### Students Statistics over the decade [2012 - 2024]:



Presently, there are more than 5 lakh students and 70000 members (CMAs) serving in different capacities throughout the world.

### Factors Influencing Pursuit of Professional Courses

#### Career Prospects

Professional courses offer specialized skills and practical experience, increasing employability and career growth. Certifications also enhance credibility and open doors to diverse job opportunities.

#### Personal Interest

Pursuing a course aligned with personal interests boosts motivation, skill development, and career satisfaction, enabling individuals to turn passions into professions.

#### Affordability

Cost is a key factor. Many students choose affordable options over interest-based ones due to financial limitations, affecting the quality of education and training received.

#### Parental Influence

Parental expectations often steer students toward specific courses, sometimes against their true interests, potentially impacting long-term career satisfaction and success.

#### Peer Influence

Peers significantly impact career choices. Positive peer support can encourage exploration of diverse fields and foster better decision-making.

#### Job Market Demand

Courses aligned with market needs offer better job prospects. Certifications in high-demand fields give candidates a competitive edge in recruitment.

#### Course Flexibility

Many professional courses offer flexible schedules, allowing students to balance studies with personal and professional commitments, enhancing accessibility and retention.

## Barriers in Pursuing Professional Courses

### High Course Fees

Professional courses often involve high costs for tuition, books, and exams. Additional coaching adds to the expense, making it unaffordable for some. Online courses offer a more affordable alternative while still providing quality instruction.

### Time Commitment

Balancing work and study is a major challenge. Attending classes can disrupt job responsibilities. Learners often use breaks or evenings to manage both. Supportive employers who value education tend to be more flexible.

### Course Difficulty

Professional courses require deep understanding and application of complex concepts. Managing this rigorous workload alongside other responsibilities demands strong time management and dedication.

### Lack of Resources

Limited access to study materials hinders learning, especially for students from underprivileged backgrounds. It affects comprehension and academic performance.

### Work-Study-Life Balance

Juggling work, personal life, and study is tough. Learners manage by not over-committing, choosing flexible programs, and limiting course loads to stay balanced.

## Data Analysis and Interpretation

**Table 1 - Showing Age Wise Classification**

AGE	NUMBER OF RESPONDENTS	PERCENTAGE
Below 18	8	8
18-25	83	83
26 – 35	6	6
ABOVE 35	3	3
GRAND TOTAL	100	100

**Source: Primary Data**

### Interpretation:

From the above table, it can be found that there are 100 respondents in total in which 8% of respondents belong to Below 18 age group, 83% of respondents belong to 18 – 25 age group, 6% of respondents belong to 26 – 35 age group and 3% of respondents belong above 35 age group. Majority of the respondents are from 18 – 25 age group (83%).

### Association of Educational Level and Enrolment Level in Professional Courses:

#### Null Hypothesis: $H_0$

There is no association between educational level and enrolment level in professional courses.

#### Alternate Hypothesis: $H_1$

There is an association between educational level and enrolment level in professional courses.

Result			
	Yes	No	Row Totals
High school	13 (9.24) [1.53]	1 (4.76) [2.97]	14
Bachelor's Degree	49 (52.80) [0.27]	31 (27.20) [0.53]	80
Master's Degree	3 (2.64) [0.05]	1 (1.36) [0.10]	4

<b>Doctorate / Ph.D.</b>	1 (1.32) [0.08]	1 (0.68) [0.15]	<b>2</b>
<b>Column Totals</b>	<b>66</b>	<b>34</b>	<b>100(GRAND TOTAL)</b>

Source: Computed Data

#### Interpretation

The above table 4.2.1 indicate that out of 100 respondents, 66% of the respondents have enrolled in professional courses and 34% of the respondents have not enrolled in professional courses.

There is no significant association ( $\chi^2_{5.677}$ ,  $p > .128425$ ) between educational level and enrolment level in professional courses as the Chi-square significance value  $p > .128425$  is more than 0.05 indicating that there is no association between educational level and enrolment level in professional courses. Hence the null hypothesis is accepted at 5% level of significance.

#### Chi-Square Test

	Value	df	Asymp.Sig.(2 Sided)
<b>Pearson Chi-square</b>	5.677		.128425
<b>No. of Valid Cases</b>	100		

Source: Computed Data

#### Interpretation

- The chi-square statistic is 5.677.
- The p-value is .128425. The result is not significant at  $p < .05$ .
- Hence, it can be identified as there is no association between educational level and enrolment level in professional courses.

**Table 3 - Showing Awareness Level on Professional Courses**

AWARENESS	NUMBER OF RESPONDENTS	PERCENTAGE
YES	91	<b>91</b>
NO	9	<b>9</b>
<b>GRAND TOTAL</b>	<b>100</b>	<b>100</b>

Source: Primary Data

#### Interpretation

From the above table, it can be found that there are 100 respondents in total in which 91% of respondents are aware of the professional courses while 9% of respondents are not aware. Majority of the respondents are aware of the professional courses (91%).

**Table 4 - Showing Majority Enrolment in CA/CS/CMA**

ENROLLED IN	NUMBER OF RESPONDENTS	PERCENTAGE
CA	34	<b>34</b>
CS	24	<b>24</b>
CMA	12	<b>12</b>
NOT ENROLLED	30	<b>30</b>
<b>GRAND TOTAL</b>	<b>100</b>	<b>100</b>

Source: Primary Data

### Interpretation

From the above table, it can be found that there are 100 respondents in total in which 34% of respondents have enrolled in CA, 24% of respondents have enrolled in CS and 12% of the respondents have enrolled in CMA 12%. Majority of the respondents have enrolled in CA (34%).

**Table 5 - Showing Overall Perception of Professional Courses**

PERCEPTION	NUMBER OF RESPONDENTS	PERCENTAGE
VERY POSITIVE	31	<b>31</b>
POSITIVE	65	<b>65</b>
NEGATIVE	3	<b>3</b>
VERY NEGATIVE	1	<b>1</b>
GRAND TOTAL	<b>100</b>	<b>100</b>

**Source: Primary Data**

### Interpretation

From the above table, it can be found that there are 100 respondents in total in which 31% of respondents have very positive perception towards professional courses, 65% of respondents have positive perception, 3% of the respondents have negative perception and 1% of the respondents have very negative perception towards professional courses. Majority of the respondents have positive perception towards professional courses (65%).

**Table 6 - Showing Factors Influencing Students the Most in Pursuing Professional Courses**

FACTORS	NUMBER OF RESPONDENTS	PERCENTAGE OF RESPONDENTS
CAREER PROSPECTS	30	30
PERSONAL INTEREST	25	25
FINANCIAL INFLUENCE	10	10
PARENTAL INFLUENCE	11	11
PEER INFLUENCE	4	4
JOB MARKET DEMAND	15	15
FLEXIBILITY OF THE COURSE	5	5
GRAND TOTAL	<b>100</b>	<b>100</b>

**Source: Primary Data**

### Interpretation

From the above table, it can be found that there are 100 respondents in total in which 30% of respondents regarded Career Prospects as the most influencing factor in pursuing professional courses, 25% of respondents regarded Personal Interest, 10% of the respondents regarded as Financial Influence, 11% of the respondents regarded Parental Influence, 4% of the respondents regarded Peer Influence, 15% regarded Job Market Demand and 5% of the respondents regarded Flexibility of the course as the main factor influencing pursuing Professional



courses. Majority of the respondents have Career Prospects as the most influencing factor in pursuing professional courses (30%).

**Table 7 - Showing Availability of Internship Upon Completion Professional Courses**

PERCEPTION	NUMBER OF RESPONDENTS	PERCENTAGE
STRONGLY AGREE	15	15
AGREE	68	68
DISAGREE	13	13
STRONGLY DISAGREE	4	4
GRAND TOTAL	<b>100</b>	<b>100</b>

**Source: Primary Data**

#### Interpretation

From the above table, it can be found that there are 100 respondents in total in which 15% of respondents strongly agreed, 68% of respondents have agreed, 13% of the respondents have disagreed and 4% of respondents have disagreed on the availability of internships upon completion of professional courses. Majority of the respondents have agreed on the availability of internships upon completion of professional courses. (68%).

#### Findings

- ❖ It is inferred that the majority of the respondents **83%** belong the age group of 18-25 years of age. **(Table 1)**
- ❖ It is inferred that the majority of the respondents **80%** have completed Bachelor's Degree. **(Table 2)**
- ❖ It is inferred that the majority of the respondents **91%** are aware of the professional courses. **(Table 3)**
- ❖ It is inferred that the majority of the respondents **69%** have enrolled in professional courses. **(Table 4)**
- ❖ It is inferred that the majority of the respondents **65%** have positive perception towards professional courses. **(Table 5)**
- ❖ It is inferred that the majority of the respondents **30%** have Career Prospects as the most influencing factor in pursuing professional courses. **(Table 6)**
- ❖ It is inferred that the majority of the respondents **72%** have agreed on the availability of internships upon completion of professional courses. **(Table 7)**

#### Chi-Square:

It is inferred that there is no association between educational level and enrolment level in professional courses. **(Table 2)**

#### Suggestions:

The Institute of Chartered Accountants of India (ICAI), Institute of Company Secretaries of India (ICSI) and The Institute of Cost Accountants of India (ICAI) should make adequate and sustained publicity in the primary and secondary schools across the nation in order to increase the awareness of both the society and students on the benefits of secretarial education to the society and the practitioners with the intention to popularize the profession. It's crucial to make thoughtful decisions and seek assistance when needed. Parents should avoid pressuring young individuals into adopting their own careers and instead, grant them the freedom to choose a profession that aligns with their personal preferences.



## Conclusion

In conclusion, this study has shed significant light on the complex perceptions and multifaceted barriers that influence students in Coimbatore City when it comes to choosing professional courses such as CA, CS, and CMA. While there is a widespread recognition of the prestige, career potential, and professional value of these courses, the actual enrolment figures do not match this perceived importance. The research findings reveal that students often face academic, financial, psychological, and social challenges that deter them from pursuing these professions. The fear of failure, lengthy duration of the courses, and the low pass percentage are perceived as major academic hurdles. Financial concerns, including high coaching fees and exam costs, act as another strong deterrent, especially for students from economically weaker sections.

Moreover, a significant number of students lack proper guidance and awareness about the structure, scope, and support systems available for these professional courses. Parental and peer pressure also play a crucial role, as many students are either unaware or discouraged from taking non-traditional routes beyond regular degree courses. Despite the presence of various institutes and training centres, the absence of targeted awareness programs and mentorship opportunities leaves many students uncertain and underprepared.

The study further reveals that educational background alone does not significantly impact the decision to enrol in these courses, indicating that deeper systemic and psychological factors are at play. It is therefore essential for educational institutions, professional bodies, and policymakers to collaborate and bridge these gaps through structured awareness campaigns, financial support mechanisms, career counselling services, and student mentorship programs.

Increasing the accessibility and relatability of these courses through school and college outreach, alumni talk and simplified course structures can help reshape the narrative surrounding CA, CS, and CMA careers. Furthermore, efforts should be made to address myths and misconceptions about the difficulty levels and failure rates associated with these programs. When students receive the right information, support, and motivation at the right stage of their academic journey, they are more likely to pursue and persist in professional education. This study, therefore, not only identifies the prevailing challenges but also offers a strategic direction for making professional courses more inclusive and appealing to a broader segment of students in Coimbatore and beyond.

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