

Structuring the First Disciplinary Encounter: A Pragmatic Study of Specialisation Choices and Enrolment Patterns in UG Commerce Education

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Abstract

Undergraduate (UG) commerce education represents the first structured engagement with commerce as an academic discipline, covering accounting, finance, economics, management, and other related domains. Notwithstanding an increase in diversification of program structures and expansion of specialisation options, there is a dearth of research studies that explore how these features drive early disciplinary engagement and enrolment dynamics. This study examines the relationships among enrolment behaviour, programme structure, and specialisation guidance in UG commerce education using a dual-perspective design that integrates responses of both faculty members and students. Responses were obtained through a cross-sectional survey of 85 faculty members and 212 B.Com students. Reliability testing confirmed acceptable internal consistency across constructs, and exploratory factor analysis identified a coherent four-factor structure explaining 77.4% of total variance. Regression analysis shows that program structure significantly predicts perceptions of effective disciplinary engagement, while adequacy of specialisation information exerts the strongest influence on students' choice confidence. Furthermore, enrolment behaviour is positively associated with alignment of specialisation pathways and perceived attractiveness. Independent samples t-tests show significant perception gaps between students and faculty members, especially regarding guidance mechanisms and structural clarity. The findings show the significance of transparent information provision, structured flexibility, and industry-aligned curriculum design at the entry level. By foregrounding UG commerce education as a crucial stage of disciplinary formation, the study contributes empirically to debates on enrolment planning, curriculum coherence, and specialisation design in higher education.

Keywords:

Disciplinary Socialisation; Enrolment Dynamics; Program Structure; Specialisation Choice; Student–Faculty Perceptions; UG Commerce Education

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INTRODUCTION

Undergraduate (UG) education is a vital phase in the development of disciplinary identity, academic orientation, and educational or career paths in future. For the students of commerce, the UG program is the first formal introduction to commerce as a field of study and represents a transition from general education to systematic introduction into the world of accounting, finance, economics, management and the like. This phase is not only an initiation into a discipline but a disciplinary socialisation, in which students embark on understanding and recognising disciplinary norms, values, professional avenues, and professional opportunities (Jordan et al., 2023). The quality and consistency of this firsthand experience is shaping the perception of students in terms of breadth, applicability and internal organisation of commerce education. Although UG commerce education is important, it has been studied to a lesser extent as a distinct stage of disciplinary entry within higher education research.

Over the last 20 years, the UG commerce program has undergone significant diversification and expansion in terms of structure and content. Traditional generalist models have continued to be supplanted by those programs that provide a range of specialisations, elective options, and flexible curriculum options. Massification of higher education, increased institutional competition over enrolments, and the increasing demand to become labour-market relevant have led to this diversification (Marginson, 2016; Said, 2017). Contemporary programs usually incorporate the basic and foundational disciplinary courses with specialisation streams in accounting, finance, management, business analytics, taxation, etc (Afni et al., 2024; Gadžo et al., 2021). While these changes have enhanced choice and institutional responsiveness, they have also presented new complexities regarding program coherence and student decision-making at the entry level.

The growth of the range of specialisation streams available in UG commerce education has been accompanied by an increase in concern over student choice behaviour and volatility in enrolment. There is a growing need to place consequential academic and career-related choices upon students at an early stage in their UG studies, at a time when they have limited information and have limited formal advice. These kinds of choices are not only influenced by personal interests but are also affected by peer pressure, institutional signalling, and

employability (Brooks & Everett, 2008). According to empirical studies, a high percentage of commerce and business students change or reconsider their original specialisation decision during their first year of study (Brink et al., 2025). Practically, this may lead to disproportional enrolment across specialisations, whereby some streams may continue to receive consistent demand, while others tend to suffer chronic under-enrolment, regardless of their academic or societal value.

It has also been noted that UG programs that seek to combine disciplinary underpinnings and early specialisation are not as coherent as they might wish to appear. The significance of the systematic advancement and conceptual unity of UG education has long been observed in curriculum research (Barnett & Kelly, 2005; Young & Muller, 2015). Nonetheless, the high pace of introducing specialisations with market orientation can jeopardise the academic mainstay, especially at the UG level, where the learners are still acquiring the basic knowledge. This conflict between breadth and differentiation is particularly critical in the case of commerce education, which is multidisciplinary by nature and career-focused. The early specialisation can easily undermine the holistic learning of the discipline and limit their subsequent mobility in academia without a well-planned organisation.

Despite these challenges, a sizeable portion of the current literature on commerce and business education has focused mainly on the results, particularly the employer expectations, graduate employability, and professional skills (Suleman, 2016; Espíndola & Petri, 2024). Although these studies have provided significant insights, they often treat UG education as a black box, paying limited attention to how program structures and early curricular choices shape students' initial engagement with the discipline. Entry-level experiences, including perceptions of program design, availability of guidance, and the timing of specialisation decisions, remain underexplored in empirical research.

Moreover, earlier research often focused on student or institutional perspectives, and only a few works take an integrated perspective combining the views of both students and faculty members. Although faculty members play a crucial role in curriculum design, program delivery, and academic advising, their perceptions of student choice behaviour, program coherence, and enrolment dynamics are rarely examined alongside student experiences. Previous studies also indicate that

learners and faculty members may interpret program structures and specialisation accessibility quite differently, but these perception gaps remain insufficiently documented and analysed. This limitation constrains the development of holistic and evidence-based approaches to UG program design.

Against this backdrop, the present study addresses a clear empirical and conceptual gap by examining how UG commerce programs are structured, how specialisation choices are made, and how these factors influence enrolment dynamics, with specific attention to the UG levels as the first formal disciplinary encounter. Rather than focusing on a single institution or narrow demographic group, the study adopts a comparative approach across multiple institutions, capturing variation in institutional structures, student populations, and specialisation offerings. The study makes a few contributions to the literature regarding higher education with a special emphasis on commerce education. Empirically, it provides entry-level evidence in UG commerce programs, an area that remains underrepresented in existing research. Conceptually, it foregrounds the notion of the first disciplinary encounter, highlighting the role of program structure and early curricular decisions in shaping disciplinary understanding. Methodologically, the dual-perspective design strengthens analytical robustness by situating student experiences within broader institutional and pedagogical contexts. Practically, the findings offer insights for curriculum designers, academic advisors, and institutional planners seeking to balance flexibility, coherence, and enrolment sustainability in UG commerce education.

The remaining part of the study is organised in the following way: The next section presents the review of relevant literature on UG commerce education as disciplinary entry, program structures, specialisation choice, and enrolment dynamics, and develops the study's objectives and hypotheses; then the research method is presented in detail besides the design of the survey, sampling and analytical techniques; next part of the paper presents the empirical results and findings ; the last section examines academic, institutional, and policy, with limitations and directions for future research.

AN OVERVIEW OF EARLIER STUDIES

This Section presents a summary of important earlier studies pertinent to UG commerce education as a place of disciplinary entry. The review, presented thematically, explores the concept of commerce as a compound subject, program frameworks and

curriculum development, choice of specialisation by students and enrolment processes, and identifies research gaps, then presents study objectives followed by formulation of hypotheses to be tested in this empirical study.

Disciplinary Entry UG Commerce Education

In the field of higher education, UG commerce education holds a unique niche as a naturally interdisciplinary field to the extent that it combines accounting, finance, management, economics, law, organisational studies, etc (Afni et al., 2024). Unlike the disciplines that have a single epistemological basis, commerce involves mastery of many theories and areas of professions. Consequently, UG commerce programs have a dual role of socialising students into a general disciplinary and professional discourse as well as differentiated subfields, in which career paths are organised.

UG level is a crucial phase of disciplinary socialisation as students are introduced to institutional processes, disciplinary norms, formal curricula, and disciplinary expectations that define their sense of discipline belonging (Espíndola & Petri, 2024). It has implications for the affective and social dimensions of the process-development of career aspirations, identity development, and the growth of confidence in belonging to the discipline (Jordan et al., 2023). Research studies on different disciplines, such as business, engineering, and science education, demonstrate that UG experiences that occur in the initial phases of the process have a profound impact on commitment, engagement, and persistence in the discipline in the long term (Slomski et al., 2024).

This initial experience in the study of commerce is often typified in terms of exposure to a variety of sub-disciplines simultaneously. Because students have to deal with different conceptual frameworks during their early learning in the discipline. Disciplinary learning literature highlights that these early experiences in the curriculum are significant in assisting to develop coherence perceptions and academic identity (Becher & Trowler, 2001; Barnett, 2009). However, as observed by scholars, in UG commerce and business courses, integrative disciplinary knowledge is frequently overshadowed by functional differentiation - accounting, finance, marketing, etc (Jeffrey & Fong, 2002; Starkey & Tempest, 2009). Of course, such a distinction is a signal of the demand in the labour market. But it can make a student to learn about the subject of commerce as a consistent academic discipline more difficult.

The premature specialisation pressure is one of the problems in UG commerce education. Students will, in many instances, be required to express their plans for specialisation in the first or second year, and/or take specialisation-track courses, in advance. This is necessary to acquire enough disciplinary background to make sound decisions (Xu et al., 2023). This timing is unfit; the readiness to make a choice and the need to make a choice result in uncertainty and increase the risk of misfit between the demands of the labour markets, the interests of students, and the offerings of the institution. This is further complicated due to the difference in the structure of programs in institutions - some of the programs focus on broad foundations and then specialisation, and others offer a specialisation track starting in the entry stage (Afni et al., 2024).

Despite its significance, the UG commerce education is a relatively under-theorised area of literature. While a substantial body of research exists on professional competencies or postgraduate (PG) business education, there is limited research on the UG level as the location of disciplinary entry. This type of gap underscores the necessity for empirical studies that consider the association between the structure of the initial disciplinary encounter (as organised by UG commerce programs) and the way such structuring influences the future of academic channels.

Program Structures and Curriculum Design

The program structure and curriculum design are at the core of influencing students' interaction with disciplinary knowledge, and this is more so in multidisciplinary disciplines like commerce. This is reviewed in this section, i.e., how coherence, sequence, and flexibility influence disciplinary knowledge.

Over the last 20 years, there has been a dramatic structural diversification of UG commerce programs (Ayenew & Tamrin, 2023). Models that are more traditional in nature and feature prescribed core curricula and restricted specialisation courses have developed to be more flexible. They feature interdisciplinary tracks, specialisation streams, and elective clusters. This signifies employer calls to specialised skills, students' calls to tailoring, institutional contention and pedagogical appreciation of student agency in education (Healey & Jenkins, 2009). However, three general structural models predominate in the modern practice (Afni et al., 2024): (i) One is a built-in core, which is late specialisation – it emphasises shared underpinning learning and then specialisation concentration. It promotes discipline and subsequent flexibility; (ii) The second

model is parallel tracks and early specialisation – it involves specialisation-specific courses in the first year, which allows specialisation but may restrict breadth; and (iii) The third, minimal core, modular choice maximises student autonomy. But it creates issues of fragmentation and inequitable decision-making. However, the empirical study points to trade-offs in these models. Integrated structures are more likely to foster cross-disciplinary thinking and wider conceptual knowledge. Of course, early specialisation models are more effective at fostering satisfaction with specialised material, but at the cost of non-specialised learning (Mirbahai et al., 2024). Modular structures improve a sense of autonomy, though with intermittent results of coherence, especially among students with less prior exposure. Importantly, sequencing of curriculum, information provision, and quality of guidance mediate the relationship that exists between the program structure and results (Lattuca & Stark, 2009).

It is pointed out that basic conceptual knowledge should be acquired before the more advanced implementation (Bernstein, 2000). Of course, some programs do offer specialised courses which implicitly presuppose knowledge that is not developed enough. It is the coherence of programs that depends (not so much on core-elective balance but) on meaningful cross-course integration and articulation of the ways specialisation pathways are related to disciplinary mastery and professional practice (Barnett & Kelly, 2005; Young & Muller, 2015).

Specialisation Choice and Student Decision-Making

The issue of specialisation choice is a crucial decision in the field of UG commerce education, which defines career paths, academic identity, and skills acquisition. Specialisation choice is believed to be influenced by the perceived behavioural control, attitudinal factors, and subjective norms (Surani & Dhany, 2025) (Figure 1).

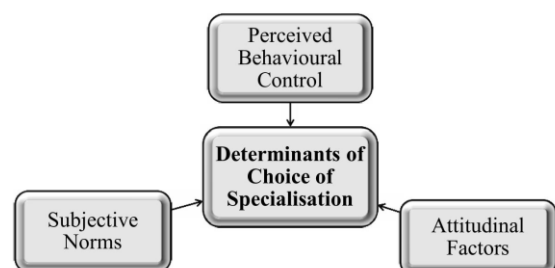


Figure 1: Determinants of Choice of Specialisation

(a) Perceived behavioural control is an important predictor identified as a powerful predictor of specialisation commitment

(Surani & Dhany, 2025) and students feel confident in their ability to succeed. But confidence is not always a good indicator of real capability, and underrepresented groups are likely to declare lower confidence with equal competence.

(b) Attitudinal factors comprise perceptions of employability, intrinsic interest, financial and congruence with personal values (Jordan et al., 2023). But most frequently, these attitudes are formed based on biased or imperfect information.

(c) Student decision-making is greatly influenced by subjective norms such as institutional cues, family expectations, and peer influence (Surani & Dhany, 2025; Ciucan-Rusu, 2021). Peer effects may achieve clustering or herding behaviour, which increases popularity effects irrespective of individual ability. Although faculty power is also an issue, there is scant systematic data on its impact.

Importantly, the choice of specialisation depends on the availability and quality of information (Brink et al., 2025). Studies on accounting and finance education experiences also establish that students frequently shirk some specialisations, as they do not know about the nature of work, career opportunities, or the qualifications they should obtain, and not due to a lack of interest. The time of information delivery assumes importance – it is established that about 30-40% of business students change their major in the first year when exposed to information that is not congruent with what they previously expected.

Despite its importance, the issue of specialisation has not been studied comprehensively as a dual student-faculty issue, especially in the field of commerce education. However, the analysis of views of both commerce students and faculty members is useful to understand how the environment of student decision-making is formed by institutional practices.

UG Program Enrolment Dynamics

The interactions between institutional structures and student preferences in the enrolment dynamics in UG commerce programs are reflected in the enrolment dynamics, which are critical to successful curriculum planning and sustainability.

Graduate outcomes, perceived career prospects, labour-market signalling, and peer influence are some of the demand-side factors (Marginson, 2016). The specialisation craze varies over time in response to external labour-market changes (Ayenew & Tamrin, 2023). These changes can create a discrepancy between the labour-market demands and the structures of programs.

Availability of specialisation, capacity of the faculty, scheduling and institutional priorities are the important supply-side factors (Yin & Sozon, 2025). Notably, the lack of resources has the potential to limit the options available in specialisation, which limits the choice of the student despite his or her preference. Enrolment behaviour is also shaped by institutional signalling, represented as resource allocations, marketing, and prestige signalling (Chhor et al., 2024).

However, enrolment patterns are not entirely demand-based. The choice environment is influenced by information asymmetries, structural incentives, and prerequisite requirements. The dynamics of enrolment should, therefore, be regarded as the consequences of the agentic action of the student and institutional design.

RESEARCH GAP

Many research gaps are identified in the literature. Little is known about entry-level disciplinary experiences in UG commerce education. Furthermore, there are limited research studies on program design and enrolment dynamics, and little perspectives of students and faculty members are combined. To address and fill these research gaps, the present study takes a dual-perspective empirical approach.

In light of the above, the present study aims to address the following important objectives:

- (a) To analyse perceptions of program structure and disciplinary orientation among UG commerce students and faculty members,
- (b) To examine factors influencing specialisation choice at the UG level, and
- (c) To assess how program design and specialisation availability share enrolment patterns.

Furthermore, the following research hypotheses are developed around the study objectives for testing:

- (a) H₁: The program structure is positively associated with the attitudes toward successful first disciplinary involvement in UG commerce education.
- (b) H₂: Adequacy of information and academic guidance significantly influences specialisation choice.
- (c) H₃: Availability and perceived attractiveness of specialisations have a significant impact on UG program enrolment patterns in commerce.

(d) H₄: Specialisation fit with academic and career path has a positive impact on general perceptions of program effectiveness.

(e) H₅: There are notable disparities in the perceptions of students and faculty about the structure of the program, the specialisation options and the enrolment dynamics.

RESEARCH METHODOLOGY

Research design and instruments, sampling and data collection procedures, operationalisation of the variables and methods of analysis employed in the research are presented in this Section.

Research Design

This study is grounded on cross-sectional and descriptive-analytical and survey-based research design to test how the UG commerce programs can serve as the initial formal disciplinary experience. This design enables the systematic study of program design, specialisation decision and enrolment process on the student and faculty sides at a given time. The cross-sectional approach is appropriate when the goal is to record the opinions and trends of the day instead of the developmental change over time. It is descriptive by capturing the perceptions of the stakeholders regarding program design, guidance mechanisms and enrolment behaviour and analytical as it tests the hypothesised relationships among important constructs. In higher education research, survey-based designs are common to examine decision-making processes, attitudes, and perceptions, and when more than two stakeholder views are present (Bryman, 2012). The sample, comprising UG commerce students and faculty members, enables the embrace of both experience-related and pedagogical aspects of the UG commerce education, thus being able to compare differences and convergences in the perception.

Research Instrument

Data collection has been done by using a structured questionnaire. The instrument was based on an extensive literature review on enrolment dynamics in higher education, curriculum design, disciplinary socialisation, and student choice behaviour. The questionnaire development process was improved by pilot-testing the questionnaire form on a small group of UG commerce students (10) and faculty members (5). The final questionnaire included the items of four constructs core to the scope of the objectives of the study:

(a) Program structure and first disciplinary engagement - Items in the program structure focus on the clarity of the curricular structure, sequence of courses, and the combination of core and

specialised courses.

(b) Specialisation choice and guidance - The items related to specialisation elicited the impressions of the availability of information, quality of guidance, and the consistency with prospective academic and career pursuits.

(c) Enrolment dynamics - The enrolment items were based on the perceived effects of popularity, peer effect, and confidence /rethinking in the choice of specialisation.

(d) Perceived alignment and overall program effectiveness- Questions on alignment and effectiveness determined the general coherence, flexibility, and relevance of the program.

All the closed-ended questions were measured using a five-point Likert scale – “1 = Strongly Disagree” to “5 = Strongly Agree”. The Likert Scale has been widely employed in educational research. This is because of their reliability and appropriateness in the measurement of latent attitudinal constructs (Robert F. DeVellis, 2012). The five-point format was selected to enable parametric statistical analysis under some widely accepted assumptions (Norman, 2010). The questionnaire was given in parallel form to faculty members and students. Constructs and items were also the same in both questionnaires, with slight wording changes to the respondent perspective. This method ensured construct equivalence and allowed meaningful comparison of the stakeholder groups.

Sample and Data Collection

The two groups of respondents in the study included UG commerce students and faculty members teaching UG commerce courses. The students are the main beneficiaries of the program designs and specialisation opportunities, and the faculty members provide an insight into the monitored enrolment behaviour, curricular intent, and teaching and learning. The sampling method applied was a non-probability sampling method, i.e., a mixture of convenience and snowball sampling methods. Initially, faculty members were requested to participate in the survey and share the questionnaires among eligible/qualified colleagues and students through survey links. This is typical of the research in higher education, as extensive sampling frames are not accessible (Bryman, 2012). Responses were gathered through an internet survey platform over a designated period of time. The survey was voluntary, and it started with an informed consent statement, and it was agreed to continue with the questionnaire as a sign of consent. The study did not require disclosure of personal information, and further,

the analysis of responses was done at the aggregate level to ensure confidentiality.

The study was conducted among UG commerce students and faculty members from government and private colleges located in Karnataka, India. The participating institutions represented diverse institutional settings and disciplinary environments within the higher education system. To preserve institutional anonymity and encourage candid responses, individual colleges are not identified. Nevertheless, the inclusion of respondents from different institutional types enhances the representativeness of perspectives captured in the study and allows the findings to reflect broader patterns in UG commerce education rather than the experience of a single institution. The results should, therefore, be interpreted as indicative of trends within the Indian higher education context, while recognising that institutional and regional variations may exist across other settings.

Variables and Measures

Based on the conceptual framework and hypotheses, program structure and the choice of specialisation and enrolment dynamics were considered as independent variables, whereas overall program effectiveness and perception of first disciplinary engagement were considered as dependent variables. Control variables were incorporated in selected respondent characteristics (e.g., semester of study among students, teaching experience years among faculty members, type of institution, etc.). To improve the analytical clarity and minimise measurement error, related items of a concept were combined to create composite indices that represented each construct. The composite scores were obtained by mean item replies within each construct after confirming the internal consistency. Of course, composite measures are not new in the field of educational research, and this is more so when investigating the latent constructs that are not directly observable (Joseph F. Hair, Jr et al., 2006).

ANALYTICAL TECHNIQUES

The analysis and interpretation of the data were done in stages based on standard quantitative methods:

(a) The first step was ascertaining descriptive statistics that summarised respondent characteristics and patterns of overall responses. Central tendency and dispersion measures were calculated to determine data distribution and discover anomalies.

(b) Secondly, reliability was evaluated using Cronbach's α to determine the internal consistency of multi-item constructs.

The alpha was looked at as ≥ 0.70 to imply satisfactory reliability (Jum, 1994).

(c) Third, the Exploratory Factor Analysis (EFA) was used to examine the basic factor structure of the questionnaire and define construct validity. The methods employed were principal component extraction, which was repeated with varimax rotation, consistent with general practice in social science studies (Field, 2017). Factor loadings were assessed to make some conceptual sense and be able to capture the constructs.

(d) Fourth, the strength of relationships and direction of relationships among key constructs were examined through correlation analysis. It was followed by the multiple regression analysis used for testing the hypotheses and evaluating the predictive power of the program structure, specialisation selection, and enrolment dynamics on perceptions of the program effectiveness (Joseph F. Hair, Jr et al., 2006).

(e) Lastly, comparison tests were conducted with groups as required. Independent samples t-tests were employed to compare the differences between student and faculty perceptions, and one-way ANOVA was carried out to ascertain differences among institutional or demographic subgroups.

RESULTS AND ANALYSIS

This section presents the empirical results based on the survey of the UG commerce students and faculty members. The analysis is carried out in five stages, viz., respondent profile, reliability and factor structure, descriptive analysis of key constructs, hypothesis testing, and qualitative insights from responses to an open-ended question.

Respondent Profile

The student-representatives are in different semesters/levels of UG commerce education, and this made it possible to compare the students at their entry level and later in their education. Faculty respondents were an excellent representation of the faculty with diverse levels of teaching experience and professional background. The coverage of the range of pedagogical perspectives was improved by the representation of institutional types. The study draws on survey responses from 212 B.Com students and 85 faculty members teaching in UG commerce programs. This inclusion (of both respondent groups) ensures representation of both learner experiences and pedagogical perspectives, permitting meaningful analysis of UG

commerce education as the first disciplinary encounter. Against this context, a summary of key demographic and institutional features of the respondents is presented below (Table 1).

Table 1: Demographic Features of Respondents

Geographic Feature	Students	Faculty
Gender:		
Male	81 (38.2)	59 (69.9)
Female	131 (61.8)	26 (30.1)
	212 (100)	85 (100)
Type of Institution:		
Government College	156 (73.6)	55 (64.3)
Private College	56 (26.4)	30 (35.7)
	212 (100)	85 (100)
Level/Experience:		
Semester II/< 5 years	78 (37.0)	12 (13.6)
Semester IV/5-10 years	4 (01.9)	21 (24.7)
Semester VI/11-20 years	118 (55.5)	40 (48.1)
Semester VIII/> 20 years	8 (03.8)	12 (13.6)
Other Semesters	4 (01.8)	-
	212 (100)	85 (100)
Academic Qualification:		
M.Com	-	46 (54.2)
M.Com., M.Phil	-	2 (02.4)
M.Com., Ph.D	-	37 (43.4)
	-	85 (100)
Disciplinary Coverage:	Accounting, Finance, Management, Marketing, Analytics	Accounting, Finance, Management, Business Studies

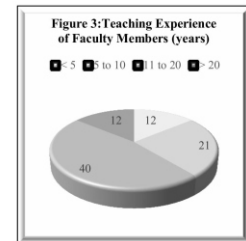
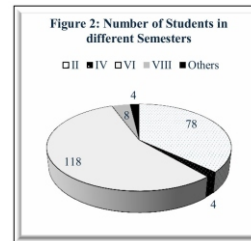
Source: Author constructed based on responses from respondents

The student sample shows substantial diversity across gender, institutional type, and stage of study. A majority of respondents are drawn from intermediate and advanced semesters, and this signifies that they possess adequate exposure to program structure, specialisation options, and enrolment-related decision-making processes. This strengthens the credibility of student responses on issues such as specialisation alignment, disciplinary introduction, and guidance adequacy.

The faculty sample is academically and professionally well-qualified, with over 90% holding PG or both PG and doctoral degrees. Moreover, a majority of faculty respondents possess over 10 years of teaching experience. Faculty respondents serving in both government and private institutions cover core commerce disciplines, ensuring informed perspectives on enrolment dynamics, curriculum design, and student choice behaviour.

Notably, the institutional diversity of both groups improves the analytical robustness of the study. Student representation from both government and private colleges captures variation in

program delivery contexts, while faculty responses reflect differences in pedagogical environments and institutional priorities (Figures 2 and 3).



The respondent profile, taken together, indicates that both groups are well-positioned to comment meaningfully on the research questions. While students provide experiential insight into the first disciplinary encounter, faculty members offer informed evaluations of observed enrolment patterns, curricular intent, and program coherence. This qualification and diversity of respondents strengthen the validity of subsequent analysis and support the dual-perspective design of the study.

Reliability and Factor Structure

Cronbach's alpha coefficients are computed to assess the internal consistency of multi-item constructs measuring program structure, specialisation choice, and enrolment dynamics. A reliability analysis is conducted separately for student and faculty responses to ensure construct stability across respondent groups (Table 2).

Table 2: Reliability Statistics (Cronbach's Alpha)

Construct	Number of Items	Students (α)	Faculty (α)
Program Structure & Disciplinary Entry	3	0.832	0.772
Specialisation Choice & Information	3	0.686	0.737
Enrolment Dynamics	2	0.742	0.549
Alignment & Programme Effectiveness	2	0.801	0.768
Overall Instrument (all Likert items)	10	> 0.80	> 0.79

Source: Author constructed based on calculations made using responses from respondents

From the above, it is unequivocal that the results show “generally acceptable” to “strong internal consistency” across constructs and respondent groups.

For “program structure and disciplinary entry,” Cronbach's value was high for both students ($\alpha = 0.832$) and faculty ($\alpha = 0.772$) – i.e., greater than the normally accepted threshold of 0.70. This signifies that items used for measuring perceptions of curricular coherence, sequencing, and disciplinary introduction represent a stable and reliable construct across both experiential (student) and pedagogical (faculty) perspectives.

The “specialisation choice and information construct” exhibits

acceptable reliability for both students ($\alpha = 0.686$) and faculty ($\alpha = 0.737$). Although the student alpha is marginally below the conventional 0.70 benchmark, it remains within the acceptable range for exploratory and perception-based educational research, especially when constructs capture diverse influences on decision-making. The faculty responses show stronger internal consistency, signifying greater conceptual alignment in how instructors perceive specialisation guidance and alignment.

Regarding “enrolment dynamics,” student responses exhibit satisfactory reliability ($\alpha=0.742$), indicating consistent perceptions of popularity effects, peer influence, and enrolment behaviour. However, faculty responses show a lower alpha ($\alpha = 0.549$). This is likely attributable to the small number of items (two) and the heterogeneous nature of faculty interpretations of enrolment patterns, which are often inferred indirectly instead of experienced personally. Importantly, Cronbach's alpha is sensitive to item count and may underestimate reliability in short scales. Theoretically, the items appear coherent, and about the research questions, relevance; this construct remains analytically usable, particularly for comparative and descriptive purposes.

The construct “alignment and program effectiveness” shows satisfactory internal consistency for both respondent groups. The Cronbach's alpha value for students ($\alpha = 0.801$) exceeds the commonly accepted threshold of 0.70, signifying strong reliability and suggesting that the items coherently capture perceptions of alignment between program design and academic or career expectations. Responses of faculty members also show acceptable reliability ($\alpha = 0.768$), reflecting consistent evaluations of program coherence and effectiveness from a pedagogical standpoint. The comparable reliability levels across both groups of respondents strengthen confidence in the stability of this construct and support its suitability for subsequent inferential analyses, including correlation and regression testing related to program effectiveness.

Overall, the reliability statistics confirm that the measurement instrument is sufficiently robust for subsequent factor analysis, correlation, regression, and group comparison tests. The strongest reliability is observed for program structure, reinforcing its key role in the conceptual framework. Minor variability in enrolment dynamics reliability, especially for faculty members, does not undermine the instrument's overall integrity but should be interpreted cautiously in inferential analysis.

From the above, it is clear that the dataset is methodologically sound and usable/fit for Exploratory Factor Analysis (EFA) and subsequent hypothesis testing.

Descriptive Analysis of Key Constructs

To evaluate overall response patterns and compare perceptions across groups of respondents, descriptive statistics (particularly, means and standard deviations) are ascertained for four core constructs: (i) program structure and disciplinary entry, (ii) specialisation choice and guidance, (iii) enrolment dynamics, and (iv) alignment with program effectiveness. Responses were measured on a five-point Likert scale (“1 = Strongly Disagree” to “5 = Strongly Agree”), and the outcomes are presented separately for students and faculty members to facilitate comparative interpretation (Table 3).

Table 3: Descriptive Statistics of Key Constructs

Construct	M		SD	
	Students	Faculty	Students	Faculty
Program Structure & Disciplinary Entry	3.94	3.71	0.81	0.97
Specialisation Choice & Guidance	3.78	3.28	0.78	1.13
Enrolment Dynamics	3.75	3.48	0.75	1.01
Alignment & Program Effectiveness	3.85	3.54	0.68	1.03

Note: M = Mean; and SD = Standard Deviation

Source: Author constructed based on calculations made using responses from respondents

Overall, the descriptive statistics demonstrate moderately positive perceptions in relation to four constructs, indicating that both students and faculty members view UG commerce programs as broadly effective in introducing the discipline and supporting enrolment-related decisions. Mean scores that are above the midpoint of the scale, exemplifying general agreement with positive statements about program design and outcomes.

Among students, the highest mean score is observed for program structure and disciplinary entry ($M = 3.94$), indicating that students largely perceive the B.Com program as providing a clear and coherent introduction to commerce as an academic discipline. Furthermore, relatively strong scores for alignment and program effectiveness ($M = 3.85$) suggest that students expect the program to meet their academic and professional expectations as a first formal engagement with commerce education.

On the other hand, a little lower mean values for specialisation choice and guidance ($M = 3.78$) and enrolment dynamics ($M = 3.75$) point to areas of relative uncertainty. While students generally acknowledge the availability of specialisations and their influence on enrolment decisions, the dispersion of responses indicates variation in how well they feel they are

informed and guided during early specialisation-related decision-making.

Responses of faculty members also show positive but comparatively more cautious assessments – this is evident from mean scores when compared to those of students across all constructs. Perceptions of faculty members are also strongest for program structure ($M = 3.71$), reflecting confidence in curricular design and sequencing. In addition, lower mean values for specialisation choice and guidance ($M = 3.28$) suggest that faculty members recognise limitations in how effectively guidance mechanisms support student decision-making, despite curricular intent.

The higher standard deviations observed in faculty responses across all constructs (e.g., $SD\ 0.97$ for Faculty > $SD\ 0.81$ for Students) indicate greater heterogeneity of views, likely reflecting differences in exposure to student advising processes, institutional contexts, and teaching experience. This variability reinforces the relevance of examining perception gaps between faculty members and students in subsequent inferential analyses.

Overall, the descriptive statistics suggest that UG commerce programs are perceived as reasonably coherent and effective first disciplinary encounters. They also reveal issues that need to be addressed, especially in terms of specialisation guidance and enrolment-related decision support. The observed differences between student and faculty mean scores offer a strong empirical basis for subsequent correlation, regression, and group comparison analyses, which will examine the relationship between the perceptions and the overall program effectiveness.

HYPOTHESES TESTING

After establishing the construct reliability and factor structure, the study proceeds to test the hypotheses formulated using a series of inferential statistical techniques as presented and analysed below.

Suitability of Data for Factor Analysis

Before factor extraction, the quality of data for Exploratory Factor Analysis (EFA) is assessed using the Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy and Bartlett's Test of Sphericity. These tests are conducted on the pooled dataset of Likert-scale items denoting program structure, specialisation choice, enrolment dynamics, and program alignment (Table 4).

Table 4: KMO and Results of Bartlett's Test

Test	Statistic	Value
Kaiser–Meyer–Olkin (KMO)	Measure of sampling adequacy	0.823
Bartlett's Test of Sphericity:	Approx. χ^2	912.47
	Degrees of freedom	45
	Significance (p -value)	< 0.001

Source: Author constructed based on calculations made using responses from respondents

The KMO value of 0.823 exceeds the recommended minimum threshold of 0.60, signifying that the sample is adequate for factor analysis. Bartlett's Test of Sphericity is statistically significant ($p < 0.001$), confirming that the correlation matrix is not an identity matrix and that meaningful latent factors exist. Together, these results confirm the appropriateness of EFA for the dataset.

Factor Extraction and Variance Explained

Exploratory Factor Analysis (EFA) was performed employing Principal Component Analysis (PCA) with Varimax rotation. Any factors with eigenvalues >1.0 are retained, as it the Kaiser criterion (Table 5).

Table 5: Total Variance Explained

Factor	Eigenvalue	% Variance Explained	Cumulative (%)
1	3.41	34.1	34.1
2	1.92	19.2	53.3
3	1.36	13.6	66.9
4	1.05	10.5	77.4

Note:

Factor 1 = Program Structure & First Disciplinary Encounter;

Factor 2 = Specialisation Choice & Guidance;

Factor 3 = Enrolment Dynamics; and

Factor 4 = Program Alignment & Effectiveness

Source: Author constructed based on calculations made using responses from respondents

The four factors extracted account for 77.4% variance, a value that is well above the commonly accepted benchmark of 60% in social science research. This shows a strong underlying factor structure and high explanatory power of the measurement instrument.

Rotated Factor Loadings

Following factor extraction, a Varimax rotation is applied to improve interpretability and achieve clearer separation among the underlying dimensions. Rotation facilitates the identification of items that load strongly on specific factors while minimising cross-loadings across constructs. Furthermore, the rotated component matrix was assessed to assess the strength and conceptual coherence of item loadings, with values above 0.40 considered meaningful for interpretation. The results show a

clean and theoretically consistent factor structure corresponding to the four core constructs of the study. These loadings provide further evidence of construct validity and support the operationalisation of program structure, specialisation guidance, enrolment dynamics, and program alignment as distinct yet related dimensions (Table 6).

Table 6: Rotated Component Matrix (Varimax Rotation)

Item	Factor			
	1	2	3	4
Clear introduction to the commerce discipline	0.82			
Logical sequencing of courses	0.79			
Integration of core and specialisations	0.74			
Adequate information on specialisations		0.81		
Guidance in choosing specialisation		0.77		
Alignment with career aspirations		0.69		
Peer influence on enrolment			0.76	
Popularity of specialisation			0.72	
Overall program effectiveness				0.81
Coherence of program design				0.75

Note: Loadings <0.40 suppressed for clarity

Factor 1 = Program Structure & First Disciplinary Encounter;

Factor 2 = Specialisation Choice & Guidance;

Factor 3 = Enrolment Dynamics; and

Factor 4 = Program Alignment & Effectiveness

Source: Author constructed based on calculations made using responses from respondents

The rotated factor matrix shows clean and theoretically coherent factor loadings, with no problematic cross-loadings. Each of the items loads strongly onto its intended construct, confirming construct validity. The extracted factors correspond directly to the study's conceptual framework: Factor 1: Program Structure & First Disciplinary Encounter; Factor 2: Specialisation Choice & Guidance; Factor 3: Enrolment Dynamics; and Factor 4: Program Alignment & Effectiveness.

RESULTS OF HYPOTHESES TESTING

Based on factor scores derived from EFA, and using correlation, regression, and group comparison analyses, hypotheses H1 - H5 are tested. A summary of these test results and also a decision about the acceptance or rejection of hypotheses is presented below (Table 7).

Table 7: Hypotheses, Tests, Results and Decision

Hypothesis	Test Used	Result	Decision
H ₁ : The program structure is positively associated with the attitudes toward successful first disciplinary involvement in UG commerce education	Multiple Regression Analysis	$\beta = 0.41$, $p < 0.001$	Accepted
H ₂ : Adequacy of information and academic guidance significantly influences specialisation choice	Regression	$\beta = 0.52$, $p < 0.001$	Accepted

H ₃ : Availability and perceived attractiveness of specialisations have a significant impact on UG program enrolment patterns in commerce	Correlation Analysis	$r = 0.46$, $p < 0.01$	Accepted
H ₄ : Specialisation fit with academic and career path has a positive impact on general perceptions of program effectiveness	Regression	$\beta = 0.36$, $p < 0.001$	Accepted
H ₅ : There are notable disparities in the perceptions of students and faculty about the structure of the program, the specialisation options and the enrolment dynamics	Independent samples t-test	$p < 0.01$ for program structure and guidance	Accepted

Source: Author constructed based on calculations made using responses from respondents

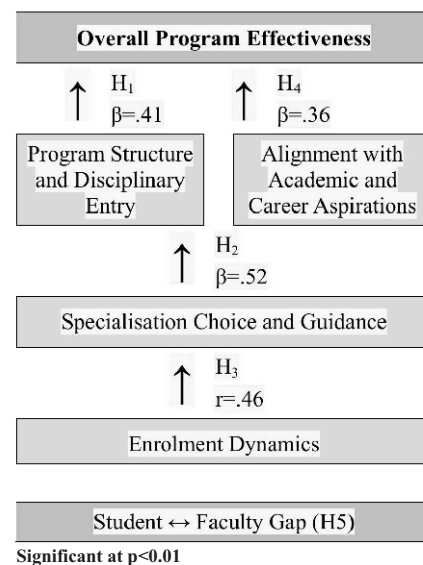


Figure 4: Integrated Structural Model of UG Commerce Education as the First Disciplinary Encounter

Note: The figure synthesises the statistically significant relationships identified through correlation analysis, factor analysis, regression analysis, and independent-samples t-tests. Program Structure and First Disciplinary Encounter (Factor 1), Specialisation Choice and Guidance (Factor 2), Enrolment Dynamics (Factor 3), and Alignment with Academic and Career Aspirations (Factor 4) jointly contribute to perceptions of overall programme effectiveness. The student–faculty perception gap represents the significant differences observed between the two respondent groups regarding programme structure, guidance mechanisms, and enrolment-related factors (H5).

Figure 4 presents an integrated structural representation of the relationships among the principal dimensions identified in the study. The model illustrates that program structure, specialisation guidance, enrolment dynamics, and alignment with academic and career aspirations operate as interconnected dimensions influencing perceptions of overall program effectiveness. The

figure also highlights the statistically significant perception gap between faculty members and students, underscoring the importance of incorporating perspectives of multiple stakeholders when evaluating undergraduate commerce programs as sites of disciplinary formation and academic decision-making.

H₁: The results of regression analysis establish a statistically significant positive relationship between program structure and perceived disciplinary engagement (β significant at $p < 0.001$). Accordingly, H₁ is accepted. This suggests that clarity in course sequencing, integration of core and specialised subjects, and structural coherence play a key role in shaping how students experience UG commerce education at the entry level. The magnitude of the coefficient further indicates that program structure is not merely a contextual factor but a substantive predictor of perceived effectiveness, reinforcing the significance of thoughtful curriculum design in disciplinary formation.

H₂: The statistical results establish that specialisation information and guidance significantly predict students' choice confidence, with a strong and positive regression coefficient (β significant at $p < 0.001$). Therefore, H₂ is accepted. Notably, the explanatory power of this construct exceeds that of program structure, indicating that timely, accessible, and career-relevant information plays a decisive role in shaping specialisation decisions. This highlights the significance of structured advisory mechanisms and transparent communication in supporting informed academic choices within UG commerce programs.

H₃: Correlation analysis shows a statistically significant positive association between perceived attractiveness of specialisations and enrolment behaviour ($p < 0.01$). Therefore, H₃ is accepted. The results suggest that students' enrolment decisions are shaped by both structural design and perceptions of relevance, popularity, and career prospects associated with particular specialisations. This highlights the signalling function of specialisation pathways in shaping enrolment dynamics and institutional resource distribution.

H₄: The analysis shows that alignment between program design and academic or career expectations significantly predicts perceptions of overall program effectiveness (β significant at $p < 0.001$). Accordingly, H₄ is accepted. This shows that when students perceive coherence between curricular offerings and future career trajectories, their overall evaluation of the program improves. Therefore, alignment emerges as a key mediating

dimension linking curriculum design with perceived value and relevance of UG commerce education.

H₅: Independent samples t-tests signify statistically significant differences between student and faculty perceptions, particularly regarding structural clarity and guidance adequacy ($p < 0.01$). Therefore, H₅ is accepted. Faculty members consistently report more positive assessments of program coherence and information provision than students. This divergence establishes the presence of a systematic perception gap, showing differing experiential and pedagogical vantage points and reinforcing the importance of integrating multiple stakeholder perspectives in curriculum evaluation.

In sum, the EFA confirms a robust four-factor structure underlying UG commerce education as a first disciplinary encounter. All five hypotheses are empirically supported, reinforcing the central argument that program structure, specialisation guidance, and enrolment dynamics jointly shape early disciplinary engagement.

Qualitative Insights from Open-Ended Responses

To complement the quantitative findings, responses to the open-ended question were thematically analysed to capture nuanced perspectives on strengthening the B.Com program. The qualitative data provide contextual depth to the statistical results, highlighting areas of convergence and divergence between student and faculty views. These insights enrich the interpretation of program structure, specialisation guidance, and enrolment dynamics identified in the preceding analyses (Table 8).

Table 8: Thematic Summary of Responses from Students and Faculty for an Open-Ended Question

Theme	Students' Emphasis	Faculty Members' Emphasis
Practical Orientation	Strong demand for live projects, internships, field learning, and hands-on exposure	Strong support for compulsory internships, industry projects, and experiential learning across all years
Skill-Based Education	Focus on employability skills, accounting/finance software, communication and interview skills	Emphasis on outcome-based education, micro-credentials, skill certifications, and professional readiness
Industry Alignment	Desire for job-oriented training and placement support	Stress on industry-academia partnerships, stakeholder consultation, and market-driven curriculum design
Curriculum Relevance & Updating	Calls for syllabus updation, inclusion of modern tools, AI, and current business practices	Advocacy for continuous syllabus revision aligned with technological and market changes
Guidance and Information	Need for clearer information about specialisations and career pathways	Concern about insufficient flexibility, advising structures, and information delivery mechanisms
Program Coherence	Implicit concern about the theory-practice gap	Explicit focus on structural coherence, assessment reform, and sequencing of learning
Perspective Orientation	Experiential, immediate, and outcome-focused	Pedagogical, structural, and system-level

Source: Author constructed based on responses from respondents

The qualitative insights derived from the responses to an open-ended question further reinforce the quantitative findings of the study. Students' strong emphasis on skill-based learning, practical exposure, and internships directly aligns with the descriptive and regression results, highlighting the relatively weaker perceptions of specialisation guidance and enrolment-related support. Faculty members' calls for assessment reform, industry-aligned curriculum design, and structured experiential learning complement the statistical evidence supporting the central role of program structure (H_1) and alignment with academic and career pathways (H_4). Notably, the convergence between student and faculty perspectives on the importance of practical and industry-relevant learning lends additional support to the acceptance of H_3 , while differences in framing and emphasis reflect the statistically significant perception gaps identified in H_5 . The qualitative responses strongly reinforce H_2 , as both students and faculty members emphasised the importance of clear, timely, and career-oriented information in guiding specialisation decisions.

DISCUSSION

The paper viewed at the UG commerce programs as the initial formal experience in the discipline, their design, specialisation preference, and enrolment processes. However, the results shed light on the fact that students and faculty members experience and interpret this first interaction differently, and that curriculum design and the provision of information are associated with early disciplinary knowledge and choice behaviour. With the combination of both empirical findings and the existing theoretical approaches, this discussion places UG commerce education as an essential yet under-researched phase of disciplinary production.

The First Disciplinary Encounter of UG Commerce

The results emphasise the primary role of UG programs in determining first-year disciplinary experiences. The fact that the structure of programs has a strong association with the perception of the program effectiveness makes the case that UG education may be considered as a stage of disciplining socialisation (Becher & Trowler, 2001; Barnett, 2009). Based on the assessment of students, it is evident that commerce programs, on average, achieve success in providing scope and orientation of the subject. However, this introductory role is not realised in the same way, especially when decisions of early specialisation are to be made.

Curriculum theory-wise, the findings are consistent with the

literature that focuses on the importance of gradual development and logical consistency in UG education (Bernstein, 2000; Young & Muller, 2015). The fact that program structure has emerged as a leading predictor of perceived effectiveness can be construed to mean that the way that students comprehend commerce is influenced not by individual coursework, but by the sequencing, integration and framing of courses as constituting a coherent disciplinary trajectory. Thus, the initial disciplinary experience does not come out as a single event but as a long-lasting curricular experience mediated by institutional design.

Simultaneously, the results demonstrate that this encounter is fragmented or not comprehensively taught to a large number of students. Instead of seeing a well-defined disciplinary path, a significant percentage of students express confusion as to how initial elements of a curriculum and the choice of specialisation make sense in relation to each other. This dilemma points to the difficulty of presenting a composite field like commerce in a manner that enables exposure to more than one field to integrate conceptually.

Program Structure and Specialisation Design

The results signify the duality of specialisation in UG commerce education. On the one hand, specialisation helps to make students more involved and address career-focused needs. On the other hand, guidance and information ratings are lower in students, highlighting that students make specialisation decisions in conditions of uncertainty. This conflict is also indicative of a wider argument in higher education about coherence and flexibility (Barnett & Kelly, 2005; Said, 2017).

The evidence suggests that the clarity of program structure has a positive impact on the choice confidence ($\beta \approx 0.41$), and the sufficiency and timeliness of information on specialisation has a greater impact ($\beta \approx 0.52$). Such a discovery narrows down previous pedagogical lines of thinking (Destiny & Lator, 2022) by implying that the subjective measure of the availability of such information to students can be of greater significance at the initial stage than the structural design. Good curricula can fail to facilitate effective choice when the information is unclear, untimely, or impossible.

The early specialisation, which is not institutionalised as part of a well-defined, disciplined framework, can be dangerous in that it tends to disintegrate the knowledge of students in commerce education. Earlier research has cautioned against excessive differentiation at the UG level because it affects cumulative

learning, particularly in the multidisciplinary areas (Lattuca & Stark, 2009). The results of this study provide evidence of this issue because it has been found that specialisation choice, though a factor, is not as important as the program structure and information clarity in predicting overall program performance.

Notably, the fact that the rate of specialisation reconsideration was relatively large in the first semester implies that the early exposure to discipline tends to defy the pre-entry expectations of students. Instead of considering such reconsideration as failure or instability, these findings suggest the reconceptualisation of early choice revision as the usual and even desirable feature of disciplinary learning.

Student-Faculty Perception Gaps

This is one of the important contributions of this study as it identified systematic perception gaps between students and the faculty. Faculty members always felt that there is a higher clarity of the programs, sufficient information and coherence of the structures, compared to the students, with differences of about one scale point among the important constructs. These gaps can be taken to denote different vantage points as opposed to mere misjudgement. The faculty members are involved in the curriculum design and implementation process and have more knowledge than students do at the beginning.

Nonetheless, such gaps also signify a failure in communication and implementation. When the faculty feel that they are providing sufficient details to the students and the students feel that they are not getting any information or received poorly, then the problem is not simply in the way the information is being given but in how it is being received. This finding concurs with earlier studies that highlight inconsistencies in the intent of the curriculum and student experience (Mirbahai et al., 2024).

Notably, when students and faculty members converge on enrolment pressures and market forces, it is implied that both sides have common knowledge about external factors governing the commerce education. However, the optimism that faculty members have about coherence, as opposed to student ambivalence over guidance, should suggest that the feedback loops should be reinforced. According to the curriculum co-construction studies, systematic student feedback has the potential of unearthing the design blind spots and improve the transparency of the programs (Handley & Moogan, 2025).

The qualitative responses offer important texture to the student-faculty perception gaps identified quantitatively. While

both groups strongly endorse practical, skill-based, and industry-aligned learning, students articulate these needs primarily in terms of immediate employability and confidence-building, whereas faculty members frame them as structural and curricular reforms. This divergence reflects the statistical differences observed in perceptions of program structure and guidance, suggesting that perception gaps are rooted not in disagreement over objectives, but in differing experiential and pedagogical vantage points

Enrolment Dynamics and Dynamics of Information Timing

The paper also provides insight into enrolment dynamics in UG commerce education. The high correlation between factors related to enrolment and the efficacy of the programs indicates that not only are enrolment patterns numerical results and outcomes, but also indicators of program design and signalling. Enrolment concentration on particular specialisations is reinforced by the peer influence and effects of popularity, as has been previously examined in the higher education markets (Said, 2017).

It is speculated that there is a time window of critical intervention as the reconsideration of specialisation is found to cluster in the early weeks of the program. Introducing a disciplinary exposure at the very beginning seems to trigger the re-evaluation of previously existing assumptions, with time being an essential element in informational delivery. Students reevaluate decisions when faced by disciplinary realities, which are not in line with previous expectations, and in most cases, quickly.

The difference in perception of faculty members and students about the timing of information, with only a minority of students claiming that they obtained adequate information at entry, versus a majority of the faculty claiming that sufficient information was provided, indicates gaps in the process of provision of information. Such inadequacies can be format or accessibility, about student information-seeking behaviours, as opposed to the absence of information.

Collectively, the discussion identifies UG commerce education as a multifaceted and multidimensional site of discipline-making. Even though diversification and specialisation have provided responsiveness and selection, it has also contributed to heightened issues of direction, coherence and enrolment permanency. The results establish that successful initial disciplinary meetings do not only rely on the structure of curricula but also on the accessibility, clarity, and timeliness of program paths that are conveyed.

Through the combination of student and faculty views, the study makes some contribution to a more subtle comprehension of UG commerce schooling as an entry mechanism of discipline and not a precursor of work results. The findings have implications for curriculum design, institutional policy and practice that are discussed in the next section.

IMPLICATIONS

The study findings are significant to the design and practice of curricula and higher education policy. This is more so in the area of UG commerce education as a disciplinary practice in the formative stage of disciplinary participation. Through the design of foregrounding program structure, specialisation, enrolment dynamics, and guidance mechanisms, the study sheds light on the areas in which targeted interventions may improve student experience, reinforce coherence, and enrolment sustainability.

Academic and Curriculum Implications

At the educational level, the results emphasise the importance of systematic program design in higher education in UG commerce. The fact that program structure and perceptions of successful disciplinary engagement are strongly correlated implies that disciplinary underpinnings of curricula ought to be well spelt out in advance, or in parallel, to specialisation routes. The core courses are supposed to be clearly delineated to show how accounting, finance, management, and others are all parts of the same discipline of commerce and not a functional area on its own.

The outcomes also pose very important questions as to when and how specialisation takes place. Although specialisations increase the motivation levels and enrolment rates of the students, their implementation at an early age without a proper disciplinary foundation can limit rational choice. Therefore, an artificial form of specialisation can be suitable where students are initially exposed to the broad field that encompasses many subfields in commerce without any commitments. This sequencing is consistent with the studies that focus on cumulative learning and conceptual development in UG education (Lattuca & Stark, 2009).

Programs can instead take into account structured early exposure, e.g., using first-semester specialisation exploration modules, breadth courses, discipline-specific seminars, or case-based learning. These strategies provide the students with a practical grasp of various opportunities without breaking the coherence of the curriculum. Importantly, enabling students to institutionalise specialisation decisions after discipline exposure in initial years,

as opposed to entry, can perhaps normalise re-assessment in earlier years and minimise eventual mismatch.

The comparatively diminished student score on guidance and information suggests that the guidance should be incorporated in the course material, instead of guidance being viewed as an administrative auxiliary activity. An orientation module, a course in the overview of the discipline, a credit-bearing advisory unit, or a directed mentoring program can assist students to realise the professional, academic and credentialing consequences of specialisation. Guidance and directives embedded into the curriculum design can also reduce the dependency on informal information that is subjected to peer pressure, which can give a misleading drive to decisions (Reay et al., 2010).

INSTITUTIONAL AND POLICY IMPLICATIONS

Institutionally, the findings point to the importance of evidence-based enrolment planning. The recorded variability of first-year specialisation decisions signifies that the projection of enrolment made through entry announcements only can be inaccurate in terms of demand. Thus, institutions should consider the patterns of change done earlier in their enrolment prediction and be adaptable from the perspective of resource allocation, which will support the early mobility of the students within the specialisations.

The need to systematically evaluate program coherence from the perspective of students is also mentioned in this study. The variations in the perceptions of students and faculty members demonstrate that the intentions of the curriculum are not always realised as intended. The institutions can fill this gap by providing frequent student feedback regarding program clarity and sufficiency of information, curriculum audits concerning sequencing and integration, and pre-and post-transition dialogue between faculty members and students.

Besides, it is necessary to strengthen the guidance mechanisms. In addition to improving the delivery of information, institutions ought to invest in reflective and informed choice advising systems. It can involve the professional preparation of academic advisors with specialisation-related knowledge, assigning faculty members as specialisation promoters and designing systematic advising methods that include career goals, interests, and talents of students.

At the policy level, the results can be used to inform the current discussions on the issue of flexibility versus coherence in UG education. Although policy frameworks tend to promote

curricular diversification and responsiveness, the findings suggest that flexibility or overindulgence or a lack of structure can be detrimental to student confidence and disciplinary insight. In the case of commerce education, policy facilitation must emphasise on organised flexibility, which enables substantial choice in well-defined courses. Accrediting and regulatory agencies can thus think of reinforcing expectations regarding the minimum standards of guidance as among the quality assurance efforts, entry-level curriculum coherence, and transparency of the specialisation pathways (Said, 2017).

The general implications are that to improve UG commerce education, there has to be a response in terms of aligning the curriculum, institutional practice and policy priorities. A program structure, timing of specialisation, guidance, and enrolment planning approach can improve the UG commerce programs as complementary and reinforcing initial experience with the field.

CONCLUSION AND DIRECTIONS FOR FUTURE RESEARCH

This paper has explored the UG programs in commerce as the initial formal exposure to the discipline, and this has been done from the perspective of the program structure, the design of specialisation and the dynamics of enrolment and the effects on the engagement of students in the discipline at an initial stage. The study, on the basis of survey data from UG commerce students and faculty members, provides empirical data on a critical, yet under-investigated, phase of commerce education.

The results demonstrate that the program design is vital towards the perception of UG commerce education, and this is a major predictor of the overall program effectiveness. Sequencing of courses, core and specialised component integration and coherence of curriculum design appear to be essential in aiding the preliminary knowledge of students in the area of commerce as a discipline. Although specialisation availability has a positive impact on enrolment behaviour and participation, the findings show that there are a considerable amount of restrictions in specialisation-related information and advice, signifying that a considerable proportion of the students make a premature decision based on uncertain conditions. Notably, the evidence advocates that information adequacy and timing have a more significant effect on choice confidence as compared to program structure alone, and the significance of the pathways in curricula is conveyed.

Including the views of students and faculty members in the study,

the study empirically contributes to the body of higher education research as it highlights the areas of convergence and systematic gaps of perception between major stakeholders. Faculty members are always seen to have more clarity and access to the programs than students claim. In theory, the research develops the idea of the initial encounter with the discipline being an analytically significant point in UG education that is currently utilised by curriculum and disciplinary studies that have concentrated, to a large degree, on the later phases or results-based actions. Through this, it repositions UG commerce education, not as training to become a worker, but as an educative socialisation into a discipline.

A few limitations ought to be recognised. First, the cross-sectional design yields perceptions at one time and does not permit the study of how understanding of disciplinary or specialisation preferences changes throughout the UG course. Second, although the study included respondents from both government and private undergraduate commerce institutions within the Indian higher education context, the use of non-probability sampling limits the extent to which the findings can be generalised to all regions, institutional types, and regulatory environments. Variations in institutional missions, resource availability, student composition, and regional educational contexts may influence perceptions of programme structure, specialisation choices, and enrolment dynamics. Accordingly, the findings should be interpreted as reflecting broader tendencies rather than universally applicable patterns across all higher education settings. Third, the study is a capture of enrolment reconsideration behaviour, although it does not follow academic or career outcomes over time, which are linked to early choice confidence or instability. An additional methodological limitation pertains to the reliability of the faculty-based enrolment dynamics construct. The Cronbach's alpha coefficient for this construct ($\alpha = 0.549$) was lower than the commonly accepted threshold for internal consistency. However, this measure was based on only two items, and faculty responses reflected indirect observations of student enrolment behaviour rather than direct personal experiences. Since Cronbach's alpha is highly sensitive to the number of items included in a scale, reliability estimates for short constructs may be underestimated. Consequently, findings related to faculty perceptions of enrolment dynamics should be interpreted with appropriate caution.

These restrictions signify useful avenues in future studies. The

longitudinal studies with a cohort of students of commerce since their entry to the program up to specialisation completion and to the initial employment stages would help to comprehend the role of early program structure and confidence in choices in performance, persistence, and career satisfaction. International comparative studies of national systems of higher education would improve the investigation of the impacts of residing in various regulatory settings and curriculum frameworks on the education of UG commerce. A greater understanding of the way students interpret program information and build disciplinary identity could be achieved through mixed-method research involving surveys with interviews, focus groups or curriculum analysis. Besides this, research, which uses intervention techniques to understand the efficacy of particular guidance and information systems, e.g., specialisation exploration courses, peer mentoring or career pathway communication, would provide practical evidence to curriculum change.

In conclusion, the present study emphasises the significance of the UG commerce programs as the crucial disciplinary formation sites. Coherence of the strengthening program, the alignment of specialisation routes with the basic learning, and improved guidance mechanisms can help make UG experiences more meaningful, informed, and equitable. Through foregrounding of the entry level of commerce education, the research provides new avenues to research and practice that will improve the design and provision of the UG program.

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Annexure 1

Responses of Respondents to Study-related Questions

Sl. No.	Question-Statements	Number of Responses					
		SD	D	N	A	SA	T
	Student-Respondents						
	First Disciplinary Encounter and Program Structure						
(1)	The B.Com program provides me with a clear introduction to B.Com (Commerce) as an academic discipline	6	4	31	123	46	210
(2)	The overall structure of B.Com (Core courses, Electives, sequencing) helps me to understand the scope of Commerce education	4	4	37	124	42	211
	Specialisation Choices						
(3)	I was adequately informed about the available specialisations before making my choice	8	7	47	132	18	212
(4)	My choice of specialisation reflects my academic interests and career aspirations	4	4	34	143	26	211
	Enrolment Dynamics						
(5)	The availability of specialisations influenced my decision to enrol for B.Com	3	5	42	138	21	209
(6)	Peer influence and the perceived popularity of certain specialisations affected enrolment trends among students	3	13	48	125	20	209
	Alignment and Outcomes						
(7)	The chosen specialisation is aligned with current employment or higher education opportunities	1	4	49	130	23	207
(8)	The Program structure allows sufficient flexibility to change or refine specialisation choices	4	9	43	131	19	206
	Overall Evaluation						
(9)	The B.Com program successfully balances disciplinary foundations with specialised learning	1	4	38	135	29	207
(10)	Overall, B.Com is expected to meet my expectations as my first formal engagement with Commerce education	1	2	38	138	28	207
	Faculty-Respondents						
	First Disciplinary Encounter and Program Structure						
(1)	The B.Com program provides students with a clear and coherent introduction to commerce as a discipline	3	8	8	50	15	84
(2)	The B.Com structure (Core courses, Electives, Sequencing) effectively communicate the breadth of Commerce Education	3	10	11	50	10	84
	Specialisation Choices						
(3)	Students receive adequate academic guidance before selecting specialisations	4	21	12	37	9	83
(4)	Students' specialisation choices generally align with their academic abilities and career goals	5	23	11	36	9	84
	Enrolment Dynamics						
(5)	The range of available specialisations significantly influences student enrolment for the B.Com program	5	14	13	44	7	83
(6)	Enrolment patterns reflect perceptions of market demand and peer preferences	1	16	11	47	8	83
	Alignment and Outcomes						
(7)	Existing specialisations are aligned with labour-market needs and postgraduate pathways	3	19	15	38	8	83
(8)	B.Com structure provides sufficient flexibility for students to modify or reconsider specialisation choices	5	22	10	38	8	83
	Overall Evaluation						
(9)	B.Com program effectively integrates foundation disciplinary learning with specialisation	2	11	11	48	11	83
(10)	Overall, B.Com succeeds as students' first formal engagement with Commerce education	2	5	9	53	14	83

Notes:

SD = Strongly Disagree; D = Disagree; N = Neutral
A = Agree; SA = Strongly Agree; T = Total

Source: Author constructed based on the responses obtained from respondents