# Awareness, Motivational Drivers, and Support Mechanisms: Exploring Accounting Students' Perspectives on Professional Qualifications

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## ABSTRACT

Professional accounting qualifications are central to strengthening corporate governance, financial reporting, and workforce capacity, yet Malaysia continues to face persistent shortages. The national aspiration of producing 60,000 qualified accountants by 2020 remains unmet, and the profession now faces a significant talent crisis. This study explores accounting students' perspectives on professional qualifications following a university–professional body outreach programme. Semi-structured interviews were conducted with 13 final-year Bachelor of Accounting students at Universiti Teknologi MARA Melaka, purposively selected at the threshold of graduation (CGPA 3.12–3.62). Interviews (25–40 minutes) were conducted alongside an ACCA outreach talk, with transcripts analysed thematically using Braun and Clarke's six-step framework. Findings reveal predominantly limited awareness: nearly half of the participants first encountered professional qualifications only through the outreach programme, and all reported exposure solely to ACCA, with negligible awareness of CIMA, CPA Australia, or ICAEW. Despite this, students exhibited a strong intention to pursue ACCA, anchored in career advancement, employability, and a recognised chartered accountant pathway, tempered by perceived examination difficulty. The outreach programme was perceived as beneficial in expanding awareness of CIMA, although the ACCA sessions were more comprehensive, signalling the need for balanced representation and earlier exposure. Most students were unaware of available scholarships, and the discovery of funding opportunities through the programme substantially strengthened their intention to pursue certification. The study underscores the indispensable role of structured university–professional body engagement in translating favourable attitudes into a committed pursuit of professional qualifications, with practical implications for curriculum design, balanced multi-body representation, and proactive scholarship dissemination.

**Keywords**: Accounting education, Motivational factors, Professional accounting qualifications, Professional bodies, Scholarship opportunities.

## INTRODUCTION

In an increasingly complex, technology-driven, and globally interconnected business environment, professional accounting qualifications have become essential for developing accountants with advanced technical expertise, ethical judgement, professional scepticism, and the ability to respond to evolving regulatory, sustainability, and digital reporting demands. Beyond university education, internationally recognised professional qualifications such as the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA), and the Institute of Chartered Accountants in England and Wales (ICAEW) provide structured pathways for continuous professional development and demonstrate that individuals have attained globally recognised standards of professional competence and integrity (Saat et al., 2018). Consequently, professionally qualified accountants are increasingly valued for their ability to strengthen corporate governance, enhance the quality of financial reporting, and support organisations in navigating an increasingly dynamic business environment (IFAC, 2024).

Despite the well-documented value of these qualifications, many countries continue to experience persistent shortages of professionally qualified accountants. In Malaysia, the national aspiration of producing 60,000 qualified accountants by 2020 has yet to be realised despite sustained efforts by the Malaysian Institute of Accountants (MIA), universities, and professional accounting bodies to strengthen the accounting talent pipeline (Saat et al., 2018; Norizan et al., 2023). More recently, Hamadi and Bakar (2025) described the Malaysian accounting and auditing profession as facing a significant talent crisis, characterised by high attrition rates, declining interest in the profession, and a widening gap between industry demand and the available workforce. These challenges raise growing concerns regarding the long-term sustainability of the accounting profession and its ability to support national economic development and evolving business needs. Hamadi and Bakar (2025) also highlighted the need to better understand why relatively few accounting graduates continue their journey towards professional qualification despite recognising its importance.

One possible explanation for this shortage is the disconnect between accounting graduates and professional qualification pathways. Although accounting students generally acknowledge the value of professional qualifications and hold favourable attitudes towards becoming professionally qualified accountants, their understanding of the available pathways often remains limited and fragmented. Existing studies report that students are generally familiar with qualifications such as ACCA, CIMA, and ICAEW, yet possess only superficial knowledge of entry requirements, examination structures, exemption policies, scholarship opportunities, and long-term career pathways (Saat et al., 2018; Lai et al., 2022). Consequently, an intention–behaviour gap persists, whereby many students express positive intentions during their undergraduate studies but ultimately do not pursue professional qualifications after graduation (Owusu et al., 2018; Lai et al., 2022). Bridging this gap is therefore essential to translating students' positive perceptions into greater participation in professional accounting programmes and, ultimately, strengthening the future accounting workforce.

Previous studies have identified several factors influencing students' intentions to pursue professional qualifications. Career advancement opportunities, employability, job stability, professional recognition, and intrinsic interest in the accounting profession consistently emerge as the strongest motivational drivers, whereas financial rewards tend to play a supporting rather than dominant role (Norizan et al., 2023). Nevertheless, perceived barriers, including examination difficulty, programme costs, limited awareness of qualification pathways, and insufficient exposure to professional accounting bodies, continue to discourage many students from progressing beyond their undergraduate studies (Lai et al., 2022). These findings suggest that encouraging students to pursue professional qualifications requires more than highlighting career benefits. Universities and professional accounting bodies must also improve students' awareness, address misconceptions, and reduce informational barriers throughout their academic journey.

Recognising this need, universities and professional accounting bodies have increasingly collaborated through career talks, outreach programmes, mentoring activities, scholarship briefings, and professional engagement initiatives. Such programmes provide students with direct exposure to professional qualification pathways while enhancing their understanding of career opportunities, professional requirements, and available financial support. Although previous studies generally report positive associations between these initiatives and students' intentions to pursue professional qualifications, the existing evidence has relied predominantly on quantitative survey designs that measure behavioural intentions. Consequently, relatively little is known about how students themselves perceive these engagement initiatives, which aspects they consider most beneficial, and how such programmes shape their awareness, motivation, and career intentions. Addressing this gap is particularly important in the Malaysian context, where professional qualifications are typically pursued voluntarily after graduation and where strengthening the transition from university education to professional membership remains a national priority.

Against this backdrop, this study adopts a qualitative approach to explore accounting students' perspectives on professional accounting qualifications following participation in a university–professional body outreach programme. Through semi-structured interviews with 13 final-year Bachelor of Accounting students at Universiti Teknologi MARA (UiTM) Melaka, the study provides in-depth insights into students' awareness of professional qualifications, the motivational drivers and perceived barriers shaping their intentions, and their perceptions of university–professional body engagement initiatives, together with the scholarship and financial support mechanisms that support the transition from undergraduate study to professional certification. Moving beyond intention-based survey evidence, this study contributes richer insights into how educational institutions and professional accounting bodies can better support students' transition from university education to professional qualification pathways. Specifically, this study pursues the following objectives:

1. To examine the level of awareness among accounting students regarding professional accounting qualifications.

2. To investigate the motivational drivers and perceived barriers that shape accounting students' intentions to pursue professional qualifications upon completion of their undergraduate degree.

3. To explore accounting students' perceptions of university–professional body engagement initiatives and the scholarship and financial support mechanisms that facilitate the pursuit of professional qualifications.

## LITERATURE REVIEW

### Professional Accounting Qualifications Overview

Professional accounting qualifications are internationally recognised credentials that certify an individual's technical competence, ethical standards, and professional commitment in accounting, auditing, taxation, financial management, and business advisory services. These qualifications focus on developing practical competencies, professional judgement, ethical decision-making, and lifelong learning required in the accounting profession, in contrast to academic degrees, which primarily emphasise theoretical knowledge. Globally recognised qualifications such as the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA), Certified Public Accountant (CPA), the Institute of Chartered Accountants in England and Wales (ICAEW), Chartered Professional Accountant (CPA Canada), and the Malaysian Institute of Certified Public Accountants (MICPA) have become important benchmarks for accounting professionals seeking career advancement in increasingly globalised labour markets. According to Kroon and Alves (2023), professional accounting qualifications provide the appropriate competencies required to perform the job effectively. These qualifications are highly valued because they provide internationally transferable competencies and demonstrate adherence to rigorous professional standards established by professional accounting bodies (Elbarrad & Belassi, 2023).

The importance of professional accounting qualifications has grown significantly over the past decade due to rapid technological advancement, the globalisation of financial reporting, increasing regulatory complexity, and the digital transformation of business processes (Rahim et al., 2021). Traditional accounting functions have evolved from routine bookkeeping towards strategic decision-making, data analytics, sustainability reporting, forensic accounting, and advisory services (Hashim & Ghani, 2020). Consequently, employers increasingly seek graduates who possess not only academic knowledge but also professional competencies that enable them to adapt to changing business environments.

Governments and professional bodies play vital roles in encouraging greater participation in professional accounting programmes. In Malaysia, relevant agencies, including the Malaysian Institute of Accountants (MIA), ACCA Malaysia, CPA Australia, CIMA, ICAEW, and MICPA, collaborate closely with universities to strengthen the accounting talent pipeline. These collaborations include accelerated pathways, examination exemptions, scholarships, mentoring programmes, career talks, and industry engagement to increase students' awareness of, and participation in, professional qualifications. According to Mistry (2021), universities need to work with professional accounting bodies to strengthen students' professional identity and encourage proactive career planning. Despite these initiatives, Malaysia continues to experience a shortage of professionally qualified accountants relative to national aspirations (Lai et al., 2022).

**Students' Awareness of Professional Qualifications**

Students' awareness is one of the most influential factors affecting their intention to pursue professional certification. It encompasses students' understanding of qualification pathways, examination structures, entry requirements, career opportunities, professional competencies, financial commitments, and long-term career benefits. Studies conducted by Ghani et al. (2008) and Yusoff et al. (2011) found that, due to a lack of awareness of other accounting pathways, Malaysian accounting students prefer becoming public accountants rather than pursuing other accounting careers.

According to Samsuddin et al. (2015), awareness represents the first stage of career decision-making because students cannot develop favourable intentions towards professional qualifications without first possessing adequate knowledge about them. Consequently, awareness functions as an important antecedent to motivation, career planning, and behavioural intention.

A previous study conducted by Byrne and Flood (2005) suggested that, to increase the number of students entering professional accounting education programmes, students' awareness of higher accounting programmes at universities should be enhanced. Accounting lecturers also play an important role in creating awareness of, and concern for, students' motives and readiness, as these are influential factors in students' decisions to pursue professional accounting education (Byrne & Flood, 2005). Good promotional materials and greater exposure to the programmes for current students, graduates, and lecturers are necessary to create awareness and interest among students towards professional accounting education programmes (Bennett et al., 2007; Samsuddin et al., 2015).

Students who possess greater awareness of professional accounting qualifications are more likely to perceive favourable career outcomes, develop positive attitudes towards professional certification, and form stronger intentions to pursue such qualifications. A recent Malaysian study by Lai et al. (2022) successfully applied the Theory of Planned Behaviour (TPB) to explain students' intentions regarding professional accounting qualifications, demonstrating that awareness indirectly influences intention through attitudes and motivational beliefs.

**Motivations and Intentions to Pursue Professional Qualifications**

The Theory of Planned Behaviour (TPB) states that a person's attitude towards a behaviour, subjective norms, and perceived behavioural control all influence their intention to perform that behaviour (Ajzen, 1991). This theory has been used in a number of studies to explain why accounting students aspire to become professional accountants. Career opportunities and job stability are among the strongest motivators identified in the literature. Professional qualifications are perceived by students as enhancing their employability, broadening their career prospects, and providing greater career stability. Hashim and Ghani (2020) employed the Belief, Preference, and Constraint (BPC) Model and found that students' intentions to pursue professional qualifications were positively influenced by their attitudes towards job prospects, professional membership, career capability, and social recognition. Interestingly, students' intentions were not significantly reduced by perceived constraints such as cost and examination difficulty.

Intrinsic motivation is also a significant motivating factor. Students are more likely to pursue professional certification if they have a genuine interest in accounting, enjoy professional learning, and strive for personal achievement. Conversely, although they may not always be the primary factor, extrinsic incentives such as higher salaries and financial rewards can also motivate students. Both intrinsic and extrinsic motivations had a significant influence on Malaysian accounting students' decisions to pursue professional accounting qualifications (Yudi et al., 2020). Collaboration between higher education institutions and professional accounting bodies has also become increasingly important through accreditation agreements. By aligning accounting degree programmes with professional competency frameworks, accreditation reduces the time and cost required to obtain professional qualifications and enables graduates to receive examination exemptions. In Malaysia, the Malaysian Institute of Accountants (MIA) works closely with universities to regulate accounting education and ensure that accredited programmes comply with professional standards. This collaboration enhances the quality and relevance of accounting education while strengthening the transition from academic study to professional practice (Ismail et al., 2014).

Students' intentions are also influenced by their perceptions of the credibility and status of professional accounting qualifications. According to Mohamed Saat et al. (2018), professional accounting qualifications were generally viewed positively by Malaysian accounting students, with ACCA, CIMA, and ICAEW being the most preferred qualifications. However, an intention–behaviour gap remains, as many students, despite recognising the importance of professional qualifications, remain uncertain about pursuing them after graduation. Financial considerations also remain a significant concern. The costs of tuition, examinations, and study materials may discourage graduates from enrolling in professional programmes, particularly in the absence of financial assistance. Nevertheless, some studies suggest that students who strongly value long-term career benefits remain motivated to pursue professional qualifications despite financial constraints (Niswatin & Rochayatun, 2023). Furthermore, recent research indicates that students' intentions to become professionally qualified accountants are significantly influenced by their attitudes and perceptions of financial benefits. Students who believe that professional qualifications enhance professional recognition, career progression, and future earnings demonstrate stronger intentions to pursue professional education (Hashim & Ghani, 2020).

Overall, the literature indicates that accounting students' intentions to pursue professional qualifications are influenced by a combination of psychological and environmental factors, including career aspirations, intrinsic motivation, perceived social prestige, employability, awareness, attitudes, and perceived behavioural control. Accordingly, universities, accounting educators, and professional accounting bodies play a critical role in strengthening students' motivation through career counselling, mentoring programmes, financial assistance, and greater exposure to professional accounting pathways.

**Role of Universities and Professional Bodies in Student Engagement**

Universities serve as the primary platform for expanding students' academic knowledge and exposing them to professional accounting career pathways. Their role includes integrating professional competencies into accounting curricula, organising career talks, providing academic counselling, offering professional examination exemptions, and exposing students to industry-related learning opportunities. These initiatives help students appreciate the importance of professional qualifications while reducing uncertainty about professional career pathways. According to Howieson et al. (2014), universities have a comparative advantage in developing students' theoretical knowledge, analytical thinking, and transferable skills, whereas employers and professional accounting bodies are better positioned to provide workplace-based competencies and professional socialisation. Rather than viewing universities as the sole providers of professionally prepared accountants, this complementary relationship highlights the need for stronger collaboration (Howieson et al., 2014). Professional accounting bodies also play an important role in student engagement through outreach programmes, scholarships, networking opportunities, mentoring, campus ambassador programmes, and career development activities. These initiatives provide students with first-hand exposure to the accounting profession, enabling them to interact with practitioners, understand professional standards, and appreciate the long-term benefits of obtaining professional qualifications. Such engagement strengthens students' career aspirations while helping to bridge the gap between academic education and professional practice. Research on the influence of professional accounting bodies suggests that these organisations play a significant role in accounting education by supporting curriculum development, promoting professional standards, and strengthening collaboration between universities and industry (Paisey & Paisey, 2020).

Research in Malaysia demonstrates that universities play a particularly important role in raising awareness of professional accounting education. Samsuddin et al. (2015) found that lecturers, university promotional activities, industrial training experiences, and interactions with professional accountants significantly enhanced students' awareness of, and readiness to pursue, professional accounting qualifications. Their study also reported that students' decisions to pursue professional accounting education were strongly influenced by preparedness, together with intrinsic and extrinsic motivation. These findings suggest that student engagement should begin during undergraduate study rather than after graduation. Universities and professional accounting bodies also contribute by reducing the information barriers that discourage students from pursuing professional qualifications. Access to information regarding career opportunities, financial assistance, exemption pathways, and examination formats enables students to make more informed decisions. Hashim and Ghani (2020) reported that students' intentions to pursue professional qualifications were positively influenced by their perceptions of future employability, professional membership, and career prospects. The authors therefore recommend stronger collaboration between universities and professional accounting bodies to enhance promotional and engagement initiatives that reinforce these positive perceptions among accounting students.

Collaboration between universities and professional accounting bodies has become increasingly important through accreditation agreements. By aligning accounting degree programmes with professional competency frameworks, accreditation reduces the time and cost required to obtain professional qualifications while enabling graduates to receive examination exemptions. In Malaysia, the Malaysian Institute of Accountants (MIA) works closely with universities to regulate accounting education and ensure that accredited programmes comply with professional standards. This collaboration enhances the quality and relevance of accounting education while strengthening the transition from academic study to professional practice (Ismail et al., 2014). Opportunities for experiential learning, including internships, industrial placements, employer networking events, mentoring programmes, case competitions, and professional seminars jointly organised by universities and professional accounting bodies, further enhance student engagement. These experiences strengthen students' professional identity, increase their confidence, and deepen their understanding of the accounting profession.

Studies also indicate that exposure to professional environments strengthens students' motivation to pursue professional qualifications by enabling them to connect classroom learning with workplace expectations (Hashim & Ghani, 2020). Overall, the literature suggests that sustained collaboration between universities and professional accounting bodies is essential for effective student engagement. Universities provide academic foundations and career guidance, while professional accounting bodies contribute professional identity, industry networks, career opportunities, and mentoring.

## METHODOLOGY

The research employed a qualitative approach to investigate accounting students' perceptions of professional accreditation, with a particular focus on the Association of Chartered Certified Accountants (ACCA). A qualitative design was considered the most suitable, as it allows for an in-depth examination of students' perceptions, motivations, and challenges, which cannot be adequately captured through quantitative questionnaires. Data were collected through semi-structured interviews conducted in conjunction with an ACCA talk held at a public university in Malaysia. The respondents comprised 13 final-year Bachelor of Accounting students whose cumulative grade point averages (CGPAs) ranged from 3.12 to 3.62, representing consistently satisfactory academic performance among the participants. The sample consisted of 10 female and 3 male students.

A purposive sampling approach was adopted, as final-year students were specifically selected for their relevance to the research objective, given that they were approaching graduation and the transition to professional qualification pathways. The interviews lasted approximately 25–40 minutes and followed an open-ended format, allowing participants to express their views freely regarding ACCA, the value of pursuing professional qualifications, and the potential challenges of balancing academic, financial, and personal commitments. The interviews were audio-recorded with participants' consent, transcribed verbatim, and supported by field notes to capture non-verbal responses and contextual information.

The data were analysed using thematic analysis, following Braun and Clarke's six-step framework: familiarisation with the transcripts, coding, categorising, and theme development. This approach enabled recurring patterns across participants' accounts, including motivations for pursuing ACCA, perceived benefits, preparedness, and barriers, to be identified and interpreted. Overall, the method provided a structured yet flexible means of capturing the nuanced perspectives of accounting students regarding professional qualifications. Conducting the interviews in conjunction with an ACCA presentation ensured that participants were both informed and engaged with the topic, thereby enriching the data collected.

Trustworthiness of the qualitative findings was ensured through credibility, dependability, and confirmability. Credibility was strengthened by using semi-structured interviews, probing questions, member checking, and direct quotes from participants to verify the themes identified. Dependability was enhanced by the maintenance of a clear audit trail detailing procedures for data collection, transcription, coding and thematic analysis and by using a consistent interview protocol across participants. Confirmation was achieved through researcher reflexivity, systematic documentation of the analytic process, and peer review of the coding and emerging themes. These procedures ensured that the findings were rooted in participants' experiences and that the research process was transparent and systematic.

## FINDINGS AND DISCUSSION

### Awareness of Professional Accounting Qualifications

The findings indicate that accounting students possess predominantly limited and superficial awareness of professional accounting qualifications. Nearly half of the interviewed students acknowledged that they became aware of professional qualifications through a university programme specifically organised to expose students to the pathway towards becoming professional accountants. Several students indicated that they had previously heard about professional qualifications during their school, matriculation, or diploma studies through lecturers, family members, or peers. Critically, all students reported exposure solely to ACCA, with no awareness of alternative qualifications such as CIMA, CPA Australia, ICAEW, or others. Furthermore, their knowledge remained largely superficial, as students recognised the existence of ACCA but lacked a comprehensive understanding of its entry requirements, scope, and significance as a professional qualification. This limited awareness is consistent with previous studies, which argue that inadequate dissemination of information regarding professional qualifications may hinder students' career planning and decision-making (Lai et al., 2022). Accordingly, this finding underscores the need for universities to broaden their programmes by incorporating the participation of multiple professional bodies, thereby ensuring that students develop a comprehensive awareness of the available qualification pathways.

*"I became aware of professional accounting qualifications only after joining the outreach program organized by the university."*

(Respondents 1, 2, 3, 4, 5)

*"I first learned about ACCA during my school when my teacher mentioned it, but I only gained a clearer understanding through the outreach program conducted by the university."*

(Respondent 7)

### Students' Intentions to Pursue Professional Qualifications

The majority of the students exhibited a strong intention to pursue professional accounting qualifications, particularly ACCA, following their participation in the outreach programme. Only one student did not intend to pursue ACCA, while another was undecided between pursuing a master's degree and ACCA. Students predominantly cited the perceived necessity of professional qualifications for career advancement, particularly in securing senior or top management positions. Several students highlighted that obtaining a professional qualification enhances recognition as a chartered accountant and provides a clearer, more direct route to attaining professional status, given that the required practical experience is only three years. Furthermore, students perceived that professional qualifications would improve their employability, enhance their competitiveness in the job market, and increase their potential to secure higher salaries. These findings are consistent with recent studies that identify employability, career advancement, and financial benefits as key motivational drivers for pursuing professional qualifications (Bhat & Khan, 2023). Notwithstanding these positive intentions, students expressed considerable concerns regarding the perceived difficulty of the professional examinations. Several students acknowledged that although ACCA is highly regarded, it is also perceived as academically demanding and difficult to complete. This perception was reinforced by first-hand observations of family members or peers currently pursuing ACCA. These views are consistent with recent literature, which suggests that the demanding nature of professional examinations can discourage even highly motivated students, although many continue to regard the qualifications as worthwhile because of their long-term benefits (Lai et al., 2022; Chi et al., 2022). The tension between strong career aspirations and concerns about examination difficulty highlights the duality of students' perspectives. Although they viewed ACCA as a worthwhile investment in their professional future, they remained aware of the considerable academic and personal challenges associated with pursuing the qualification.

*"I believe that pursuing a professional program is necessary if we want to reach higher-level positions or top management roles in the future."*

(Respondent 4)

*"It is easier to secure a job when you hold a professional certificate, as it allows you to compete more effectively with others in the job market."*

(Respondent 8)

*"The professional qualification examinations are quite tough. I have a cousin who is currently doing ACCA, and I can see that she is struggling with it."*

(Respondent 11)

**Effectiveness of University-Professional Body Engagement Programmes**

The university–professional body initiative was generally regarded as beneficial in improving students' awareness and understanding of professional accounting qualifications. Many students emphasised that the programme enhanced their understanding of ACCA, particularly with regard to the benefits of obtaining the qualification, the exemption structure, and the associated financial implications. Students also acknowledged that the programme provided valuable exposure to CIMA, with many respondents indicating that they had little or no prior knowledge of this qualification before attending the session. Importantly, the speakers were commended for explaining not only the technical aspects of ACCA and CIMA but also the broader benefits of obtaining a professional qualification, including employability, career advancement, and access to scholarship opportunities. These findings suggest that engagement initiatives play an important role in narrowing existing knowledge gaps, as students often possess only fragmented or superficial knowledge of professional qualifications. Nevertheless, some responses highlighted differences in the delivery of the sessions, with ACCA presentations perceived as more comprehensive and engaging than those on CIMA. This finding highlights the need for more balanced representation among professional bodies to ensure that students receive equally comprehensive exposure to the various qualification pathways.

*"The faculty should expose all accounting students to professional programs by conducting outreach sessions every semester."*

(Respondent 7)

*"Students should be exposed to professional courses at an earlier stage, for example, during Part 4 or 5, so that they can plan their ACCA or CIMA journey in advance."*

(Respondent 9)

*"I wanted to get more information about professional accounting education, such as the fees, available scholarships, and the career path after completing ACCA, and the speaker delivered all the information I needed."*

(Respondent 1)

*"The ACCA speaker was so engaging, providing relevant details such as exemption papers and fees, which I found attractive to consider pursuing ACCA seriously."*

(Respondent 4)

*"I expected to learn about the differences between CIMA and ACCA. Both speakers shared relevant information, such as paper exemptions and fees, which was very useful. I personally aim to pursue ACCA, but both sessions provided good exposure."*

(Respondent 6)

**Scholarship and Financial Support Mechanisms**

The majority of students were initially unaware of organisations in Malaysia that offer scholarships or financial assistance for pursuing professional accounting qualifications. This limited awareness highlights a considerable information gap, given the substantial financial commitment required to pursue professional qualifications such as ACCA or CIMA. Several students indicated that the costs associated with registration, examination fees, and study materials constituted a significant barrier to continuing their professional education. Consequently, scholarship and sponsorship programmes were regarded as highly valuable, and many students expressed strong interest in applying for such financial support after learning of its availability. This finding underscores the importance of university initiatives in bridging students' knowledge gaps regarding funding opportunities. Without clear information about available financial assistance, students may perceive professional qualifications as unattainable, thereby discouraging them from pursuing pathways that are essential for becoming chartered accountants. Early and transparent dissemination of such opportunities is therefore crucial not only to reduce the financial burden but also to encourage students to pursue professional qualifications with greater confidence and commitment. Previous studies have similarly reported that financial constraints remain a significant barrier preventing accounting graduates from pursuing professional certification (Yudi et al., 2020).

*"I had only heard about MyPAC from a friend but did not know its exact function. Today's program was helpful because I learned about the sponsorships available for the ACCA course, and I now plan to apply for the sponsorship offered by MyPAC."*

(Respondent 7)

*"I did not know about MyPAC before, but after learning about it, I am interested in applying for a scholarship from MyPAC."*

(Respondents 1,2,3,4,5,8,9,10)

## CONCLUSION

This study examined accounting students' awareness of professional accounting qualifications and explored the motivational drivers and perceived barriers that influence their intentions to pursue professional certification. The findings indicate that students were generally aware of the Association of Chartered Certified Accountants (ACCA); however, their knowledge was largely limited to recognising the name rather than having a detailed understanding of the entry requirements, professional scope, career pathways, and significance of the qualification. Furthermore, students had limited knowledge of alternative professional accounting qualifications, such as CIMA, CPA Australia, ICAEW, and other internationally recognised professional bodies. These findings suggest that accounting students need broader and more systematic exposure to the professional qualification landscape to enable them to make informed career decisions.

Moreover, the study found that students had a strong intention to pursue professional accounting qualifications, particularly ACCA, after participating in the university outreach programme. This suggests that targeted engagement initiatives between universities and professional accounting bodies play an important role in enhancing students' awareness, motivation, and career aspirations. The outreach programme was generally perceived by participants as highly beneficial in improving their understanding of professional qualifications and the opportunities associated with professional certification. However, the findings also revealed a significant knowledge gap regarding the availability of scholarships and financial assistance offered by professional bodies, employers, and other organisations in Malaysia. Increasing students' awareness of financial support mechanisms may reduce perceived financial barriers and encourage greater participation in professional qualification programmes.

The findings contribute to the growing body of literature on accounting education by emphasising the importance of early career exposure, collaboration between higher education institutions and professional accounting bodies, and the effective dissemination of information on professional qualifications. Universities should consider incorporating career awareness activities, professional qualification briefings, mentoring programmes, and scholarship information into the accounting curriculum to better prepare students for professional careers. Similarly, professional accounting bodies should strengthen their engagement with universities through continuous outreach programmes, career talks, and financial aid awareness campaigns to develop a larger pool of professionally qualified accountants.

This study has several limitations. The respondents were limited to accounting students who participated in a single university outreach programme, which may restrict the generalisability of the findings to other student populations or institutions. Secondly, the study examined students' perceptions immediately after the programme and did not assess whether their intentions translated into actual enrolment in professional qualification programmes. Future research should involve larger and more diverse samples from multiple universities across Malaysia to improve the representativeness of the findings. Longitudinal studies are also recommended to examine the development of students' awareness, motivation, and career intentions over time, as well as whether outreach initiatives have a sustained influence on enrolment in professional qualification programmes. Future research may also explore students' perceptions of different professional accounting bodies and examine other factors, such as academic achievement, family background, financial readiness, and employability expectations, that may influence students' decisions to pursue professional accounting qualifications.

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