
Students Awareness of the ACCA – KPT Industry Accreditation Program at Politeknik Ungku Omar

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Abstract

The Malaysian Ministry of Higher Education (MOHE) has introduced the *Program Tauliah Industri & Profesional* (KPTiP) to enhance TVET graduate employability through professional certifications. At Politeknik Ungku Omar (PUO), this initiative is realized through the ACCA-KPT Industry Accreditation Program. However, the success of such initiatives depends heavily on student awareness and their perception of the program's value. This study investigates the level of awareness, perceived benefits, and barriers regarding the KPTiP-ACCA accreditation offerings among Commerce Department students at PUO, and examines the relationship between these factors and the students' intention to enrol. Adopting a quantitative cross-sectional design, data was collected via a self-administered questionnaire from 55 Diploma in Accounting students. Descriptive analysis was performed to evaluate awareness levels, sources of information, and enrolment intentions. The findings reveal a high level of program awareness (Mean=4.45) and a strong understanding of institutional links with ACCA (Mean=4.47). Academic staff (lecturers) were identified as the primary source of information (85%). Students perceived high value in the accreditation for employability (Mean=4.55) and international recognition (Mean=4.65). However, financial constraints were identified as the primary barrier (Mean=3.35). The study concludes that while the institutional dissemination strategy is effective, uptake could be further improved by addressing financial concerns. These insights offer specific guidance for PUO administrators to refine the implementation of professional accreditation pathways.

Keywords: ACCA, Employability, KPTiP, Students Awareness, TVET

I. INTRODUCTION

Professional accounting qualifications such as the Association of Chartered Certified Accountants (ACCA) are widely valued for enhancing graduates' employability and mobility globally, and particularly in Malaysia. The Malaysian Ministry of Higher Education (KPT) introduced the *Program Tauliah Industri dan Profesional* (KPTiP) to foster the linkage between tertiary institutions, industry, and professional bodies, thereby equipping students with industry-recognized credentials and boosting graduate outcomes. In the context of polytechnic education, such as at Politeknik Ungku Omar (PUO), diploma-level accountancy programs often emphasize industry placement and professional pathways. As Malaysia accelerates its transition toward a high-income developed nation status, the demand for highly skilled professionals in the financial sector has become increasingly critical. The Malaysian government, through the Economic Transformation Programme (ETP), has identified the accounting profession as a key driver of economic growth.

To support this agenda, the Malaysian Institute of Accountants (MIA) has set a strategic target to produce 60,000 professional accountants by the year 2030 [1]. However, current statistics indicate a shortage in meeting this target, with a significant portion of accounting graduates stopping at the bachelor's degree level rather than pursuing professional certification [2].

In the landscape of Malaysian higher education, Technical and Vocational Education and Training (TVET) institutions play a pivotal role in supplying industry-ready talent. PUO, as the nation's premier polytechnic, is at the forefront of this effort. Recent studies emphasize that addressing the hegemony of traditional university degrees is vital for elevating TVET credentials and improving student career pathways [11].

To bridge the gap between academic qualifications and professional competency, the Ministry of Higher Education (KPT) has established strategic collaborations with ACCA.

This partnership, often operationalized through the ACCA–KPTiP and the ACCA Accelerate Scheme, allows students at selected institutions like PUO to benefit from generous paper exemptions and fast-track routes to membership [3].

Despite the establishment of these high-value pathways, there remains a concerning disconnect between the availability of the program and student participation. Literature suggests that while accounting students generally possess a high intention to succeed, their decision to pursue professional qualifications is heavily influenced by their awareness of entry routes and perceived barriers such as cost and difficulty [4].

At the polytechnic level, students often perceive professional qualifications as the domain of private university graduates, potentially due to a lack of information regarding the specific advantages offered to them. While the “ACCA” brand is globally recognized, the specific details of the ACCA–KPT collaboration—such as fee waivers, specific exemption lists, and institutional support at PUO—may not be effectively communicated. Studies by [5] indicate that without clear guidance and awareness, students fail to capitalize on the exemptions they are entitled to, thereby delaying their professional progression. Consequently, a lack of awareness regarding this industry accreditation could result in PUO graduates entering the workforce with a “certification ceiling,” limiting their long-term employability compared to their peers who utilize the scheme.

In this context, this study focuses on: (1) the level of student awareness of the ACCA–KPTiP at PUO; (2) the sources through which students learn about such programs; (3) students perceived benefits and barriers to enrolling; and (4) predictors of intention to enrol. By examining these, the research aims to help institutional planning and national policy support for industry-accreditation programs.

II. LITERATURE REVIEW

A. Theoretical Underpinning: Theory of Planned Behaviour (TPB)

To understand student awareness and its impact on career decisions, this study utilizes the Theory of Planned Behaviour (TPB) [6]. TPB suggests that an individual's intention to perform a specific behaviour (in this case, registering for the ACCA–KPT program) is predicted by three factors: attitude, subjective norms, and perceived behavioural control.

In the context of this study, “Awareness” is a critical component of perceived behavioural control. If students lack knowledge (awareness) about the exemptions, costs, and application processes of the ACCA–KPT accreditation, they perceive the behaviour as difficult or impossible to perform. Research by [4] applied this theory to accounting students and found that “knowledge of the profession” significantly influenced students' confidence in pursuing professional qualifications. Furthermore, recent literature highlights that students' perceptions of the accounting profession and their intrinsic motivation significantly influence their engagement and future career choices in specialized fields [10].

B. Awareness of Professional Accounting Qualifications

Awareness is defined as the state of being conscious of something; in this context, it refers to the students' knowledge regarding the existence, benefits, and requirements of the professional accounting path.

Research by [2] on Malaysian accounting students revealed a paradox: while brand recognition of “ACCA” is high, “functional awareness” is low. Students often know the name of the certification but lack specific details regarding exemptions and entry routes. This “surface-level awareness” is insufficient for decision-making. Similarly, a study by [5] emphasized that students often overestimate the difficulty of professional papers because they are unaware of the support systems (such as the KPT-sponsored fast-track schemes) available to them.

C. The ACCA–KPTiP in TVET

The collaboration between the Ministry of Higher Education (KPT) and ACCA represents a strategic effort to enhance the employability of TVET graduates. For institutions like PUO, this industry accreditation serves as a quality benchmark.

According to [3], the “TVET Transformation” agenda relies on such accreditations to prove that polytechnic graduates meet international standards. However, [7] argue that the benefits of these collaborations often fail to reach the student level due to communication gaps. While the curriculum is accredited, students may view their diploma or degree as the “final goal” rather than a steppingstone to the ACCA qualification, simply because the pathway mechanisms (exemptions and fee waivers) are not effectively marketed within the campus ecosystem.

D. Information Sources and Student Decision Making

The channel through which students receive information is crucial. Research by [8] found that accounting students rely heavily on university instructors and academic advisors as their primary source of career information, more so than internet research or social media.

This places a significant responsibility on the faculty at PUO. If lecturers do not actively promote the specifics of the ACCA–KPT Industry Accreditation during class hours, student awareness remains stagnant. Peer influence also plays a role; if senior students are not seen utilizing the scheme, juniors are less likely to inquire about it, creating a cycle of low participation [9].

E. Conceptual Framework

Based on the literature, this study proposes the following conceptual framework:

Information Channels & Exposure: Students' access to information about the ACCA–KPTiP program (lecturers, department notices, website, ACCA events, social media, peers) as a factor influencing awareness.

Prior Industry Exposure: Internship or work-placement experience may increase awareness and motivation to enrol.

Perceived Benefits: The degree to which students believe enrolling in the program will enhance employability, professional recognition, skills development, networking.

Perceived Barriers: The degree to which students perceive cost, time commitment, difficulty, lack of institutional support or relevance as barriers.

Awareness: The binary (aware / not aware) or graded measure of whether students know of the program and its details.

Intention to Enrol: The likelihood that students intend to enrol in the ACCA–KPTiP program within the next one-two years.

From this framework, the following hypotheses are specified:

H1: Students who have prior internship/industry exposure are more likely to be aware of the ACCA–KPTiP program.

H2: Higher perceived benefit scores will be positively associated with intention to enrol in the program.

H3: Higher perceived barrier scores will be negatively associated with intention to enrol in the program.

H4: Greater exposure to information channels is positively associated with awareness of the program.

H5: Awareness of the program is positively associated with intention to enrol.

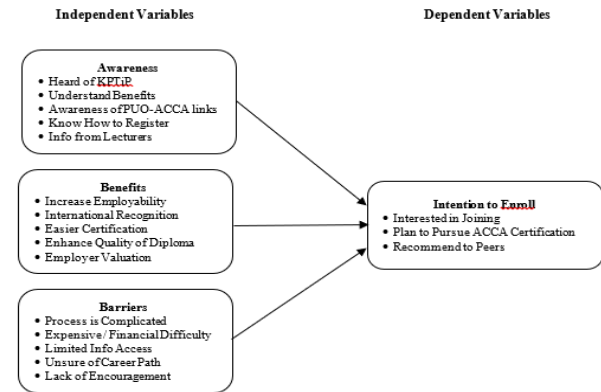


Fig. 1: Conceptual Framework

III. RESEARCH METHODOLOGY

This study adopted a quantitative cross-sectional survey design. The target population comprised students currently enrolled in the ACCA-KPTiP program. The survey was designed to collect data regarding students' awareness, information sources, perceived benefits and barriers, prior exposure, and intention to enrol.

The research instrument was an online questionnaire divided into the following sections:

- 1) Section A: Demographic Information (Gender, Age)
- 2) Section B: Awareness of ACCA-KPTiP Industry Accreditation Program (5 items, 5-point Likert (1 = Strongly Disagree to 5 = Strongly Agree))
- 3) Section C: Perceived Benefits (5 items, 5-point Likert (1 = Strongly Disagree to 5 = Strongly Agree))
- 4) Section D: Perceived Barriers (5 items, 5-point Likert (1 = Strongly Disagree to 5 = Strongly Agree))
- 5) Section E: Information Sources (4 items, Yes/No)
- 6) Section F: Intention to Enrol: (5-point Likert (1 = Strongly Disagree to 5 = Strongly Agree))
- 7) Section G: Open-ended Feedback regarding the ACCA–KPTiP program.

Data were analysed using descriptive statistics; frequencies and percentages were calculated for awareness and information-source responses, while means and standard deviations were computed for perceived benefits, barriers, and intention scores.

IV. RESULTS AND DISCUSSION

Frequency distribution analysis was conducted on the demographic profile using Excel to determine the respondents' composition. Section A of the questionnaire included two demographic variables: gender and age. The sample consisted of 9 male respondents (16%) and 46 female respondents (84%), with all 55 respondents falling within the 20–22 age bracket. The frequency distribution results for each question asked in the demographic section are as shown in each of the following Table 1.

Table 1: Demographic Profile of Respondents

	Category	Frequency	Percentage
Gender	Male	9	16
	Female	46	84
Age	20-22	55	100

Table 2 outlines the descriptive statistics for student awareness, perceived benefits, barriers, and intention to enrol, categorized into four main constructs and reporting Means (M) and Standard Deviations (SD).

Respondents demonstrated a high level of program awareness. "Information from Lecturers" served as the most significant source of awareness (M=4.64, SD=0.52). Students displayed a robust understanding of the program's value, rating "Employer Valuation" (M=4.67, SD=0.51) and "International Recognition" (M=4.65, SD=0.52) the highest. The low standard deviations (< 0.60) across the "Benefits" section highlight a strong consensus among students regarding the program's advantages.

Conversely, perceived barriers were rated moderately. The most substantial hurdles were "Financial Difficulty" (M=3.35, SD=1.09) and "Complicated Process" (M=3.25, SD=1.21). The higher standard deviations (> 1.0) in the "Barriers" section indicate significant variation in student experiences; while some find the process manageable, others view the costs and complexity as prohibitive. "Lack of Encouragement" was the lowest-rated barrier (M=2.42), indicating that students generally feel supported within the institution.

Students' intention to enrol remains positive, evidenced by high means for "Interest in Joining" (M=4.56, SD=0.54) and "Recommend to Peers" (M=4.51, SD=0.63). However, the concrete "Plan to Pursue ACCA Certification" (M=4.11) scored slightly lower than general interest.

These findings suggest a highly successful dissemination of program information, largely driven by academic staff. The data reveals a strong link between faculty involvement and student engagement, indicating the institution has successfully utilized lecturers as primary program ambassadors to mitigate social entry barriers. "Info from Lecturers" was a top-ranked awareness factor, correlating with "Lack of Encouragement" being a very low barrier.

The data reveals a strong link between faculty involvement and student engagement. "Info from Lecturers" was a top-ranked awareness factor (M=4.64), which correlates with the finding that "Lack of Encouragement" is a very low barrier (M=2.42). This suggests that the institution has successfully utilized lecturers as primary ambassadors for the program, effectively mitigating social barriers to entry.

However, there is a clear dichotomy between perceived value and practical implementation. Students overwhelmingly recognize the outcomes (employability, recognition) but are divided on the associated costs and processes. The high Standard Deviation in the "Barriers" section suggests that socioeconomic factors play a critical role, making financial difficulty acute for a specific segment of students. The drop from general "Interest in Joining" (M=4.56) to a concrete "Plan to Pursue" (M=4.11) suggests that administrative complexity and cost may convert "interested" students into "hesitant" applicants. To convert high awareness into enrolment, institutional interventions should prioritize simplifying the registration process (M=3.25) and addressing financial concerns (M=3.35) rather than further marketing the program's benefits.

Ultimately, these findings align with [2], confirming that while the "ACCA" brand boasts strong recognition, "functional awareness" remains weak. PUO students understand they should pursue ACCA, but lack specific knowledge on how the KPT agreement facilitates their pathway. Specifically, the lack of knowledge regarding fee waivers suggests that the "ACCA Accelerate

Scheme” is not being effectively communicated as a financial solution. Furthermore, it is critical to recognize that while the scheme offers generous paper exemptions and initial fee waivers, the remaining out-of-pocket expenses—such as examination fees for professional level papers, annual subscriptions, and private tuition or study materials—can still be prohibitive for polytechnic students. This explains why students continue to perceive “Financial Difficulty” as a primary barrier despite the availability of institutional support mechanisms.

Table 2: Level of Students Awareness of the ACCA-KPTiP Accreditation Program

Items	Means	SD
Awareness		
Heard of KPTiP	4.45	0.74
Understand Benefits	4.49	0.57
Awareness of PUO-ACCA links	4.47	0.60
Know How to Register	4.29	0.76
Info from Lecturers	4.64	0.52
Perceived Benefits		
Increase Employability	4.55	0.57
International Recognition	4.65	0.52
Easier Certification	4.62	0.59
Enhance Quality of Diploma Program	4.60	0.60
Employer Valuation	4.67	0.51
Perceived Barriers		
Process is Complicated	3.25	1.21
Expensive / Financial Difficulty	3.35	1.09
Limited Info Access	3.18	1.20
Unsure of Career Path	3.05	1.27
Lack of Encouragement	2.42	1.52
Intention to Enrol		
Interested in Joining	4.56	0.54
Plan to Pursue ACCA Certification	4.11	0.83
Recommend to Peers	4.51	0.63

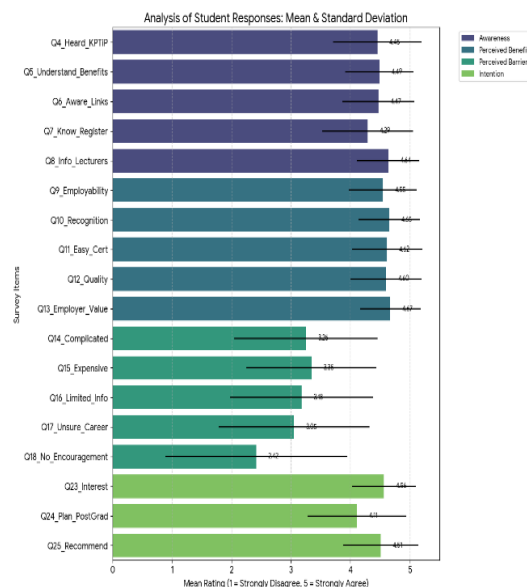


Fig. 2: Analysis of Students Awareness of the ACCA-KPTiP Accreditation Program

The findings align with [2], confirming that while the “ACCA” brand is strong, “functional awareness” is weak. PUO students know they should do ACCA, but they do not know how the KPT agreement makes it easier for them. Specifically, the lack of knowledge regarding fee waivers suggests that the “ACCA Accelerate Scheme” is not being effectively communicated as a financial solution.

V. CONCLUSION

This study addresses a crucial gap in the literature by evaluating student awareness, information channels, perceptions, and intentions concerning the ACCA–KPTiP industry-accreditation program at PUO. The findings provide actionable insights for PUO management and the Department of Commerce to tailor communication, funding, and curricular strategies, thereby enhancing the uptake of professional accreditation pathways. However, it is important to acknowledge the limitations of this study. The sample size of 55 students drawn from a single department is relatively small, which may restrict the generalizability of these findings. Future research should address this limitation by conducting cross-sectional studies with a larger, more diverse sample across multiple polytechnics in Malaysia. Such an expansion would provide a more comprehensive understanding of student perceptions nationwide. By actively improving functional awareness and mitigating practical barriers, the institution and policymakers can better align student outcomes with industry demands and national graduate employability goals.

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