

The Intention of Empowering Excellence on the Path to Professional Qualification in Sustainable Development and Governance

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ABSTRACT

This study examined the influence of perceptions related to prestige/status, job security/stability, opportunity for advancement, program difficulty, and salary on the intention to pursue the Certified Internal Auditor (CIA) Qualification among students in public and private universities. Based on the Theory of Planned Behavior (TPB), this study employed collecting data using a questionnaire survey that consists of 243 Bachelor of Accounting students from 11 Malaysian higher learning institutions. The findings indicated that perceptions of prestige/status, opportunity for advancement, and program difficulty significantly impacted the intention to pursue the CIA Qualification. Participants display a positive perception of the credibility and reputation of the CIA exam and career. The findings offer insights for educators and practitioners to foster stronger collaborations between universities and the Institute of Internal Auditors Malaysia (IIAM), facilitating tailored curriculum and activities to promote long-term corporate sustainability. The results showed that having a professional qualification is critical for enabling individuals to succeed in sustainable governance and its ability to equip individuals to become successful change agents that aligned with the Sustainable Development Goal (SDG) 4.

Keywords: intention, Certified internal auditor qualification, CIA, Malaysia, professional qualification, sustainability, Theory of Planned Behavior, SDG4

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INTRODUCTION

Embracing the path to professional qualification becomes a vital step towards elevating quality in the aim of sustainable governance to equip themselves to deal with the complexities of sustainable governance by gaining the education, experience, and credentials necessary to do so. This life-altering experience prepares its participants to deal with ambiguous problems, negotiate competing interests, and promote sustainable practices in their organisations and communities. By taking this route, professionals position themselves as agents of transformation, accelerating the development of sustainable governance and creating a more secure and equitable for future graduates in Malaysia. Malaysia's Sustainable Development Policies support the Thirteenth Malaysian Plan (13MP), 2026-2030's 17 Sustainable Development Goals (SDGs) and long-term development. This study supported the government's Sustainable Development Goal (SDG) 4 by promoting lifelong learning for future graduates. Regulations, innovations, and corporate practices transform the accounting profession. To stay current with industry changes and preserve their expertise, accountants must continue their professional development. SDG 4 emphasizes the need for people to have the abilities, especially accounting skills, to solve social problems and promote sustainable development and governance.

Malaysia's goal of producing 60,000 accountants by 2030 under the Economic Transformation Programme would necessitate a coordinated effort by the accounting profession (ACCA, 2018). A highly skilled workforce, especially in of certified accounting, is expected to be in huge demand, about double the current supply, reflecting the growing importance of this profession to the country. Internal auditors play important role to ensure sustainability in environmental, social and governance by enhance performance and minimise risks. The role of internal auditor in sustainability also has been enhanced by Soh and Martinov-Bennie (2018) that need to embed sustainability and assurance activities within internal audit function. While Newman and Comfort (2018) raised the competency of internal auditors in internal audit function is important in development sustainable and organisational value. Therefore, Yayasan Peneraju embarked on proactive intervention initiatives to help Malaysia achieve this vision. These programs aim to support experienced professional accountants through professional accounting certifications, such as CFAB,

ACCA, CIMA, CPA Australia, ICAEW, and MICPA. Yayasan Peneraju had introduced three latest funding schemes as additional funding or ‘top-up’ to candidates who register for professional certification studies on a full-time or part-time basis in its efforts to increase the number of certified Bumiputera accountants. It has run a financing program in the field of finance and business services starting in 2013. The goal of this initiative is to provide opportunities to graduates and the working and non-working groups interested in being recognized as certified professionals. Among the certifications offered are Chartered Financial Analyst (CFA), Financial Risk Managers (FRM), Certified Shariah Advisor & Practitioner, Chartered Banker, Certified Internal Auditor (CIA), and Digital Marketer (Chartered Institute of Marketing Professional Digital Marketer).

Internal auditing needs a professional certification program to raise its profile and image (Robertson, 1997). “Certification is an absolute requirement for the future,” says Hans Spoel, chair of the Institute of Internal Auditing (IIA) board of regents (Robertson, 1997, p. 65). It is the only globally recognized professional title for internal auditors and represents a standard for competencies and professionalism (Beke Trivuna, 2019). According to earlier research by Moyes and Anandarajan (2002) and Moyes and Hasan (1996), professional certifications like CIA, Certified Fraud Examiner (CFE), and Certified Management Accountant (CMA), in addition to the Certified Public Accountant (CPA), increased auditors’ propensity to detect fraud. According to Chi, Sin Yi, Al Mamun, Salamah, and Yang (2022), Malaysia recognizes 11 international accounting bodies including the Association of Chartered Certified Accountants (ACCA-United Kingdom), Institute of Chartered Accountants Australia (ICAA), Australian Society of Certified Public Accountants (CPA Australia), and New Zealand Institute of Chartered Accounting (NZICA).

Following the concerns on the CIA program, studies have examined the internal auditing professional qualification and career (Beke Trivuna, 2019), advantages of the CIA program (Brody & Frank, 2000), and awareness, interest, and intention to pursue the CIA qualification and career. Most of the studies were from the practitioners’ scope for internal audit practice and career, such as Clune and Gramling (2012), Plant, Barac, and Sarens (2019), Shan, Rou and Nair (2019), and Alias, Nawawi, and Salin (2019), leaving study examining accounting students’ intention to pursue the CIA

qualification largely unexplored. In the context of sustainable governance, in which firms work toward striking a balance between economic, environmental, and social elements, the CIA Qualification is an extremely important factor in ensuring that internal auditing methods are both ethical and successful. Therefore, this study examined the relationship between perceptions of for prestige or status, job security or stability, opportunity to advance, difficulty of program, and salary pertaining to intention to pursue the Certified Internal Auditor (CIA) Qualification from a sustainable governance perspective. In addition, this study examined different intention to pursue the certified internal auditor CIA qualification among student from public and private universities. The findings in this study can assist the universities and the Institute of Internal Auditors Malaysia (IIAM) in tailoring the universities' curriculum and activities. The remainder of this paper is as follows. Section 2 provides the literature review. Section 3 outlines the study design. The results and discussion are presented in Section 4. The last section, Section 5 concludes this study.

LITERATURE REVIEW

Intention to Pursue Professional Qualification

The goal for most accounting students in seeking higher education is to increase their success in the global changing workplace. Understandably, the global changing workplace which is influenced by the business environment and economic condition has led the nature of accountants' duty to change significantly (Ghani, Said, Mohd Nasir & Jusoff, 2008). The students often would rely on the universities to supply them the knowledge and skills so that they can be ready to embark in their career. This provides the need for the universities need to observe the evolving trends in the market in order to gain understanding on the expectations of current and future employers on the graduates (Saat, Ismail, Jamal, Idris & Ramakrishnan, 2018). One of the expectations of current and future employers on the accounting graduates is possessing professional qualification. This is also in line with the mission of the country in reaching 60,000 qualified accountants the need to increase the number of qualified accounting graduates as professional accountants by 2030 (ACCA, 2018). However, not all accounting students pursue professional qualifications.

A body of the accounting education literature has examined students' intention to pursue professional qualification. Intention refers to one have in mind when they use the word 'intention and therefore, students must have a goal in mind to pursue professional qualification (Chi et al., 2022). Studies that examined students' intention to pursue professional qualification reported that students desire to seek professional qualification was low (Mustapha & Hassan, 2012; Samsuddin, Khairani, Wahid, & Abd Sata, 2015; Hamid, 2017), which was evidenced by Aziz, Ibrahim, Sidik and Tajuddin (2017) that found Malaysia is still struggling to attract students to pursue professional qualification. Other studies supported this finding. For example: For example: Saat et al (2018) found in their study that out of 130 students in their survey, they found only 43.1 percent of the students were certain to pursue professional qualification. The remaining 56.9 percent were still undecided on whether to pursue professional qualification. Similarly, Aziz et al. (2017) found only 38.3% of accounting students want to pursue professional accounting qualification (PAQ) upon graduation, which was attributed by lack of awareness. However, in the awareness of professional qualifications among accounting students is increasing (Chi et al., 2022). Mostly, the studies are generally focus on professional accounting qualification and limited focused on the Certified Internal Auditor (CIA) Qualification except in recent study done by Ilias, Baidi, Ghani and Rahman (2022) that found social norms and perceived behavioral control impact intention to pursue the CIA and internal audit career among students in Malaysia. However, there are other possible factors that need to investigate to ensure the intention to pursue the CIA.

In this context of intention to pursue professional qualification, this study discussed on the TPB. TPB adds a new factor, perceived behavioral control, to the TRA, recognising that individuals are influenced by their perception of their capacity to perform a behavior (Ajzen & Fishbein, 1980; Ajzen, 1991). TPB is an extension of the Theory of Reasoned Action (TRA), which was proposed by Martin Fishbein and Icek Ajzen in 1975. As stated in Fishbein and Ajzens (1975), TRA proposed attitudes and subjective norms, as well as perceived behavioral control, as important factors in determining different individual, situation, and behavioral intention. The TPB would be an ideal model for developing a more cohesive, theoretically driven approach to investigating the desire to pursue the professional degree, and future studies should look into the TPB variables. TPB is widely employed

in various study such as education (Hashim & Ghani, 2020; Tan, Sia & Tang, 2022), medical health (Rich, et al., 2020; Guo, 2017) and job choice (Jackling & Calero, 2006; Wen, Hao & Bu, 2015; Samsuri, Arifin & Hussin, 2016; Soomro, Shah & Memon, 2018; Hatane, et al, 2020). Furthermore, this study contributes to the understanding of the way to apply the TPB model to explain accounting students' intentions to pursue professional accounting qualifications. According to Ajzen (1991), intention is the best predictor of behavior. As a result, using the TPB, this study explored accounting students' intentions to pursue professional degrees and attempts to understand what motivates these aspirations.

As Ajzen proposed, the TPB would be extended and improved by applying it to other disciplines and populations (Guo, 2019), and the results would aid the development of TPB. Because the TPB is not the only model that can predict intention or behavior, Ajzen (1991) proposed that the TPB be made flexible enough to accommodate additional predictors or variables that can capture a large part of the variance in intention. Perceived Behavioural Control refers to an individual's conviction in their ability to earn professional qualifications. This could be influenced by factors such as the availability of resources (such as time and money), confidence in their academic abilities, and access to important opportunities. As a result, prestige or status, job security or stability, opportunity to advance, program difficulty, and salary were included in the conceptual model in the current study.

Factors to pursue Professional Qualification

A group of studies in the accounting literature have examined the key reasons for students to pursue a professional qualification. Individuals' beliefs of their competence to perform a behaviour in pursuit of professional certifications for governance roles. This may be influenced by factors such as their previous knowledge and abilities, access to educational and training resources, and confidence in pursuing the professional certification. One of the dominant reasons to students pursuing professional qualification is prestige or status. According to Jackling, de Lange, Phillips, and Sewell (2012), who conducted a study on Australian and international students, mainly from China, Malaysia, and Hong Kong, prestige is a significant factor in students' decision to continue their accounting profession. For

example: This finding is consistent with Mustapha and Abu Hassan (2012) and Germanou and Hasall (2009). According to past studies (e.g., Asmoro et al., 2016; Sinartha and Riduwan, 2014; Yanti et al., 2014; Chan, 2012), professional recognition is linked to self-development and recognition of a public accountants' achievements in a professional manner. In order to test the relationship between the prestige or status and intention to pursue the CIA, the following hypothesis was posited:

H1: Perceived prestige or status significantly influences the intention to pursue the CIA.

Another reason is job security and stability. The importance of job security and stability in students pursuing careers as accountants has been proven in several scientific studies. After conducting research among final-year accounting students at a public university in Malaysia, Mustapha and Abu Hassan (2012) discovered a significant relationship between the respondents' choice to become a professional accountant and job security and stability. According to Abdullah and Zakaria (2006), job security is an essential factor in determining whether or not accounting students should pursue careers in public accounting firms. Another study conducted by van Zyl and de Villiers (2011) discovered that accounting major students consider the availability of employment to be one of the most important factors in their decision to become chartered accountants (CAs). According to Myburgh (2005), students who are interested in pursuing a career as chartered accountants consider the availability of employment to be the most important benefit of pursuing this path. In addition, Ahmadi, Helms, and Nodoushani (1995) discovered that job security and stability are factors of concern to accountants, particularly female accounting professionals. In order to test the relationship between the job security and stability towards the intention to pursue the CIA, the following hypothesis was posited:

H2: Perceived job security and stability significantly influences the intention to pursue the CIA.

Opportunity to advance is referred to the benefits that one received upon pursuing a job and opportunity for career advancements (Nor Hashim & Ghani, 2020). Arguably, students would believe that graduates with professional qualifications will have greater career chances than those

without professional qualifications (Bahari, Tahir & Rahim, 2014). For example: A recent study by Hashim and Ghani (2020) showed that job prospect beliefs significantly impact accounting students' intention to pursue a professional qualification and decision to take the exams. Among accounting students, especially male students, Abdullah and Zakaria (2006) discovered that the belief for opportunity for advancement was the most important attribute to consider when deciding whether to join a public accounting firm. According to Mustapha and Abu Hassan (2012), opportunities for advancement are positively correlated with the students' decision to become professional accountants. Such finding was supported by Saat et al. (2018) that found students choose to be in the accounting field because they think that this job would lead to a promising future as they will be important employees in the company. In order to test the relationship between the opportunity to advance towards the intention to pursue the CIA, the following hypothesis was posited:

H3: Perceived opportunity to advance significantly influences the intention to pursue the CIA.

According to some students, the professional accounting programs are difficult to pass, and only a few finalists did so after only one attempt (Omar, 2009). The findings of Bahari, Tahir, and Rahim (year) are similar to those of Sugahara, Hiramatsu, and Boland (2009), McDowall and Jackling (2010), who discovered that negative perceptions in accounting, such as accounting subject difficulty, affect students' intention to proceed to the advanced level. According to Wen et al. (2015), accounting students' perceptions of the CPA exam's difficulty will influence their decision to pursue a career as a CPA. In addition, professional accountants face unique challenges, which may deter some students from pursuing this career path (Srirejeki, Supeno, & Faturahman, 2019). In order to test the relationship between perceived difficulty towards the intention to pursue the CIA, the following hypothesis was posited:

H4: Perceived difficulty significantly influences the intention to pursue the CIA.

Salary is another reason pursuing professional qualification. According to a study conducted by Abdullah and Zakaria (2006) in two Malaysian public universities, students intending to work for public accounting firms were found to be particularly concerned about their expected future salary. Ghani, Said, Nasir, and Jusoff (2008) revealed that first-year accounting students believe that a high salary is a significant factor in making an accountant happy. Similarly, Said, Ghani, Hashim, and Nasir (2004) also found that starting salary is an important factor in deciding whether or not to pursue a career in accounting. However, this conclusion is not supported by Mustapha and Abu Hassan (2012) and Law (2010), which found that salary is not a significant factor in motivating a student to pursue a career as a certified public accountant. Aziz et al. (2017) also stated that there is no statistically significant relationship between salary and the desire to become a qualified professional accountant. In order to test the relationship between the salary towards the intention to pursue the CIA, the following hypothesis was posited:

H5: Perceived salary significantly influences the intention to pursue the CIA.

Therefore, the intention to pursue the certified internal audit is expected to influence by prestige or status, job security or stability, opportunity to advance, difficulty of program and salary as in Figure 1.

Research Framework

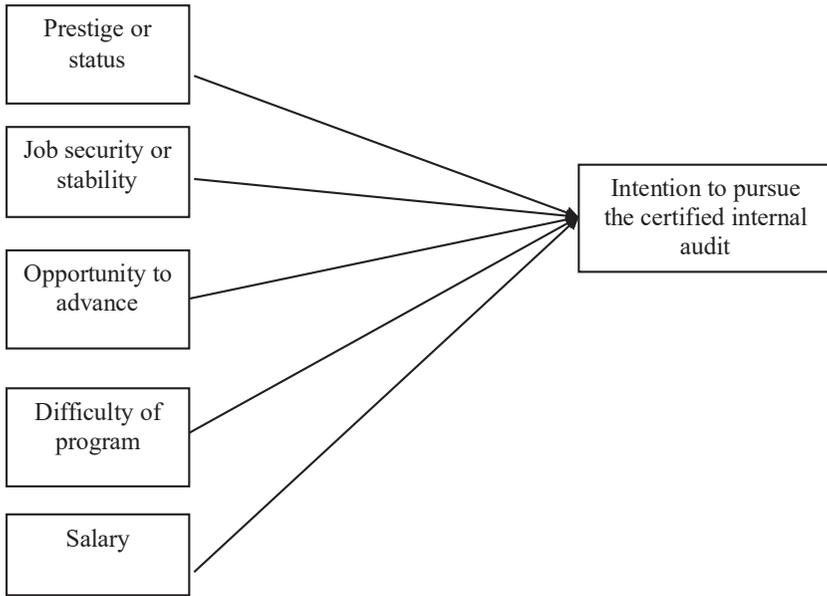


Figure 1: Research Framework for Intention to Pursue the Certified Internal Audit

METHODOLOGY

Sample

The study population consisted of students, including international students, seeking a Bachelor of Accounting degree at any of Malaysia’s private and public universities. The participants were chosen using a convenience sampling method for this study. With clearly describing the features and boundaries of the target community can assist guarantee that convenience sampling participants align with the intended population and prevent bias. As a result, the study’s target demographic was final semester accounting students from Malaysian public and private universities, who were able to provide input on the internal auditing career. Due to the study progress that they would be evaluating their education development and job direction, this study focused on final semester students. They had also

been exposed to the majority of the accounting, auditing, and internal auditing subjects. As a result, respondents will have a better grasp of their employment options. In addition, this technique was used because the data was acquired during the COVID-19 lockdown as of January 2022, there are about 243 students that volunteered in this study.

Instrument

This study utilised the questionnaire as the research instrument. The questionnaire was developed based on reviewing the literature, including Saat et al (2018), Aziz et al. (2017), Omar et al. (2019), and Mustapha and Hassan (2012) with some modifications to suit the context of this study. There are three sections in the questionnaire. Section A of the survey asked for the demographic information of the respondents, interest in certification and career, and learning experience of internal auditing. Section B of the survey asked for information about the respondents' intentions to obtain an accounting qualification and enter the accounting profession (prestige or status, job security or stability, opportunity to advance, difficulty of program, salary, and intention to pursue the CIA qualification). Section C aimed to discover the variables that are regarded to be important in pursuing a professional certification. Sections B and C were evaluated on a 5-point scale, with '1' representing strongly disagree and '5' representing strongly agree.

In total, the questionnaire contained 29 statements designed to obtain the respondents' perceptions of the factors influencing the intention to pursue internal audit qualification and profession. Table 2 shows that the items are reliable and consistent because their Cronbach's alphas were more than 0.7. The statements to obtain the respondents' perceptions of internal audit qualification and profession indicated that the statements were reliable.

Table 1: Reliability Analysis

	Cronbach's Alpha	Items	Section
Prestige or status	0.710	5	B
Job security or stability	0.839	6	B
Opportunity to advance	0.799	6	B
Difficulty of program	0.738	5	B
Salary	0.710	2	B
Intention to Pursue the Certified Internal Auditor (CIA) Qualification	0.727	5	C
Total		29	

Data Collection

Due to the travel constraints imposed by the Coronavirus Disease 2019 (COVID-19) epidemic, data was obtained online from 11 universities in Malaysia. The link to the survey's Google form was sent to the targeted respondents through the Head of Accounting Programme and Dean from each university through e-mail, WhatsApp groups and Facebook groups from January 2021 to April 2021. Online surveys reduce viral transmission and ensure physical separation and safety for this investigation. In addition, the researchers could safely acquire data remotely.

RESULTS AND DISCUSSION

Respondents' Characteristics

This study involved 243 students randomly selected from various academic institutions (public and private universities), as shown in Table 2. The table shows that 55% of the total respondents were accounting students from public universities, and 45% were from private universities. A larger proportion of the respondents are females (80%), and most respondents (44%) had a cumulative grade point average (CGPA) of 3.00 to 3.49.

Table 2: Respondents' Profile

Universities	Frequency	Percent
Public	133	55
Private	110	45
Total	243	100

Gender		
Female	194	80
Male	49	20
Total	243	100
CGPA		
3.5 - 4.0	86	35
3.0 - 3.49	107	44
2.2 - 2.99	50	21
Total	243	100

Intention to Pursue the Certified Internal Auditor (CIA) Qualification

Panel A, Table 3 presents the results on the intention to pursue professional qualifications. The results showed that students were concerned about how scared they are to take the CIA exam (mean score= 4.14). Among the statements on the intention to pursue the CIA exam, the findings indicated that the CIA was not their first preference in career choice (mean score= 3.21) and not really in their best interest (mean score= 3.26). The mean scores in Table 3 were grouped following Wiersma (2000) and Omar et al. (2019), which comprised low (1.00-2.49), moderate (2.50-3.49), and high (3.50-5.00).

**Table 3: Intention to the Pursue Certified Internal Auditor
Panel A: Descriptive Statistics**

	Minimum	Maximum	Mean	Std. Deviation
I will pursue professional qualification to become a certified internal auditor after graduating.	1	5	3.67*	0.97
Professional internal auditor will be my first priority in my career choice decision.	1	5	3.21**	0.97
Career as professional internal auditor will be my best interest.	1	5	3.26**	0.93
Certified Internal Auditor exams scare me.	1	5	4.14*	1.03
I like the challenges when taking Certified Internal Auditor examination.	1	5	3.51*	0.88

*High mean score, **Moderate mean score

Panel B: Group Statistics

		N	Mean	Std. Deviation	Std. Error Mean
Intention	Public University	132	3.5348	0.75907	0.06607
	Private University	111	3.5874	0.55089	0.05229

Panel C: Levene's Test for Equality of Variances

		F	Sig.
Intention		10.700	0.001

Panel D: t-test for Equality of Means

	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
						Lower	Upper
Intention	-0.607	241	0.544	-0.05254	0.08655	-0.22304	0.11796

Panel B, Table 3 presents the results of the analysis in providing evidence that no different on intention to pursue the CIA qualification among students from public and private universities Upon comparing the results between the two groups, this study found that the students had no different mean scores. Panel A of Table 3 shows that the mean score for the public university was 3.5348 whereas students from private universities had a mean score of 3.5874. Such findings suggested that students from public or private universities would generally not have differences in their intention. This section proceeded with the next analysis which was to determine whether there was a statistically significant difference on the intention to pursue CIA qualification between students from public and private universities. The independent sample T-test was used to accomplish this objective. The results are shown in Panel C, Table 3. The results showed that there was no significant difference on the intention towards CIA qualification. The results in Table 3 therefore provided further support with $p=0.544$, indicating that further analyses can be performed and generalised to all university accounting students in Malaysia, without the need to be concerned on biasness in terms of different perceptions between private and public university students.

Factors Influencing Students' Intention to Pursue Certified Internal Auditor (CIA) Qualification

Prestige and Status

Table 4 provides the descriptive statistics of prestige and status. The mean scores in Table 4 were grouped following Wiersma (2000) and Omar et al. (2019), which comprised low (1.00-2.49), moderate (2.50-3.49), and high (3.50-5.00). According to the results in Table 4, students had the greatest degree of agreement on the title of CIA having a high reputation (mean = 4.39) and being valued by the public (mean = 4.37). However, the students did not agree on the issue of the degree in accountancy being needed to be an internal auditor in the future (mean = 3.81).

Table 4: Descriptive Statistics on Prestige or Status

Prestige or status	Mean	Std. Deviation
1. Certified Internal Auditors are highly valued by the public.	4.37*	0.72
2. Internal auditors with professional qualifications are more respected than internal auditors with a degree in accounting.	4.05*	0.87
3. The Certified Internal Auditor title is highly and internationally recognized.	4.39*	0.67
4. It is not enough to have a degree in accountancy in pursuing to become an internal auditor	3.81*	0.88
5. Certified Internal Auditors and non-Certified Internal Auditors are valued differently by the public.	4.15*	0.78

*High mean score, **Moderate mean score

Job Security and Stability

Table 5 presents the descriptive statistics on job security and stability. The results show that students seemed moderately aware of how the internal auditing field provided a better opportunity (mean = 3.67), security (mean = 3.49) and guarantee on the respective work (mean = 3.49). However, they did not agree when comparing the stability of other fields with internal auditing (mean = 2.88). The mean scores in Table 5 were grouped following Wiersma (2000) and Omar et al. (2019), which comprised low (1.00-2.49), moderate (2.50-3.49), and high (3.50-5.00).

Table 5: Descriptive Statistics on Job Security and Stability

Job security or stability	Mean	Std. Deviation
1. The job as an internal auditor is more flexible compared to another professional job.	3.29**	0.98
2. The job as an internal auditor will confirm the job stability compared to other professional careers.	3.42**	0.92
3. A career as an internal auditor is highly secured (Job Security).	3.49**	0.87
4. The internal auditing field has a better opportunity to specialize.	3.67*	0.87
5. Working as an internal auditor will guarantee the security of the work.	3.49**	0.89
6. Other professional fields are not stable compared to the internal auditing field.	2.88**	1.06

*High mean score, **Moderate mean score

Opportunity to advance

Table 6 presents the results of the descriptive statistics on opportunity to advance. The results showed that the students agreed that the CIA would provide better opportunities for promotion to a higher position in a company (mean = 4.01). They also agreed that internal auditing would provide better training (mean = 3.94) and guarantee a bright future (mean = 3.86). The mean scores in Table 6 were grouped following Wiersma (2000) and Omar et al. (2019), which comprised low (1.00-2.49), moderate (2.50-3.49), and high (3.50-5.00).

Table 6: Descriptive Statistics on Opportunity to Advance

Opportunity to advance	Mean	Std. Deviation
1. Certified internal auditors will have better opportunities for promotions to be in a high-level position in a company.	4.01*	0.76
2. The internal auditing field is the professional field that provides better training opportunity.	3.94*	0.75
3. The internal auditing field will guarantee bright future opportunities.	3.86*	0.86
4. It is not difficult to get promotion in internal auditing.	3.1**	0.82
5. I prefer the internal auditing field than other fields.	3.06**	0.93
6. It is safer to pursue the internal auditing program rather than other programs.	3.19**	0.94

*High mean score, **Moderate mean score

Difficulty of the Program

Table 7 provides the descriptive statistics on the difficulty of the program. The results showed that the students moderately agreed with the statement that internal auditing was interesting (mean = 3.38) and they needed to have a degree in accountancy to pursue the CIA exam (mean = 3.33). Unfortunately, students did not agree with the statement on the need to have an excellent CGPA to pursue the CIA exam (mean = 3.05), demonstrating their understanding of the advantages and rights associated with pursuing the CIA qualification. The mean scores in Table 7 were grouped following Wiersma (2000) and Omar et al. (2019), which comprised low (1.00-2.49), moderate (2.50-3.49), and high (3.50-5.00).

Table 7: Descriptive Statistics on Difficulty of Program

Difficulty of program	Mean	Std. Deviation
1. The Certified Internal Auditor examination is not tough to pass.	3.05**	1.02
2. The Certified Internal Auditor examination is not so difficult to pass.	2.99**	0.89
3. The internal auditing field is more interesting than other professional fields.	3.38**	0.8
4. Only students with an excellent cumulative grade point aggregate (CGPA) can take the certified internal auditor exam.	3.05**	1.1
5. Only those who have a degree in accountancy can sit for the Certified Internal Auditor exam.	3.33**	1.04

*High mean score, **Moderate mean score

Salary

Table 8 presents the descriptive statistics on salary. The results showed that the students agreed that high salary would only be received when they pass the CIA exam (mean = 4.13). The mean scores in Table 28 were grouped following Wiersma (2000) and Omar et al. (2019), which comprised low (1.00-2.49), moderate (2.50-3.49), and high (3.50-5.00). as shown in Table 8. Therefore, there were two statements that showed high mean scores for the salary according to Wiersma (2000) and Omar et al. (2019), which comprised low (1.00-2.49), moderate (2.50-3.49), and high (3.50-5.00).

Table 8: Descriptive Statistics of Salary

Salary	Mean	Std. Deviation
1. High salary is my main factor why I choose to pursue the Certified Internal Auditor qualification after I graduate.	3.7*	1.05
2. I can gain a high salary if I have the Certified Internal Auditor qualification.	4.13*	0.87

*High mean score, **Moderate mean score

Multiple Regression Analyses

This section provides the analysis of the relationship between independent variables with the students’ intention to pursue professional qualifications in sustainable governance. A regression analysis was carried out to examine the determinants of students’ intention to pursue the CIA Qualification. The independent variables for this analysis consisted of seven variables: salary, job security or stability, prestige or status, opportunity to advance and difficulty of program. The results as in panel A of Table 9 showed the R Square at 0.578. The results indicated that salary, job security or stability, prestige or status, opportunity to advance and difficulty of program can explain why 57.8 percent explain the intention to pursue to the CIA qualification whilst the reasons for the remaining 47.8 percent may be explained by other factors that were not included in the regression model. In this context, ANOVA in Panel B, $F(5,237) = 65.047, p < 0.000$, it was assumed that there was sufficient evidence for this study which was indicated by least one independent variable influencing the dependent variable.

Out of the five factors from Panel C, only three factors, namely prestige and status (Beta = 0.098 and $p = 0.045$), opportunity to advance (Beta = 0.571 and $p = 0.000$) and difficulty of the program (Beta = 0.108 and $p = 0.050$) were found to be significant determinants of students’ intention to pursue CIA qualification. In the other words, H1, H2 and H4 was supported and provided an impact to the intention to pursue CIA qualification.

As for the other variables, namely salary and job security and stability were not found to be significant determinants toward the students’ intention to pursue CIA qualifications, therefore H3 and H5 were rejected. While, Mustapha and Hassan (2012) found job stability and security, opportunities for advancement and the students’ perceptions influence their decision to pursue professional examination. In the other findings contradict the findings

of Aziz et al. (2017) which found job security or stability, financial assistance and grit personality to be significant determinants of students' intention to pursue professional qualification.

Table 9: Factors Influencing Students' Intention to Pursue Professional Qualifications

Panel A: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.761 ^a	0.578	0.570	0.44036

a. Predictors: (Constant) Salary, Difficulty of Program, Prestige and Status, Job Security and Stability, Opportunity to Advance.

Panel B: ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	63.070	5	12.614	65.047	.000 ^b
	Residual	45.959	237	0.194		
	Total	109.028	242			

Panel C: Coefficients^a

Model		Unstandardized Coefficients	Standardized Coefficients		t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	0.062	0.241		0.256	0.798	-0.414	0.537
	Prestige and Status	0.123	0.061	0.098	2.012	0.045	0.003	0.243
	Job Security and Stability	0.058	0.062	0.061	0.946	0.345	-0.063	0.180
	Opportunity to advance	0.641	0.072	0.571	8.848	0.000	0.498	0.784
	Difficulty of the program	0.106	0.055	0.108	1.946	0.050	-0.001	0.214
	Salary	0.049	0.037	0.062	1.326	0.186	-0.024	0.122

CONCLUSION, LIMITATIONS AND FUTURE RESEARCH

Based on the intention to pursue the CIA qualification, the respondents were highly scared of the exam even though most of the students had experience taking the internal auditing subject during their undergraduate. The results also showed that only 23 students had the interest to be internal auditors in the future, and CIA is the third certificate that the respondents had an interest in. From the 29 statements, 14 statements had high mean scores, indicating that the respondents agree on the prestige or status of the CIA qualification, job security or stability, opportunity to advance, difficulty of program, salary, and intention to pursue the CIA qualification.

This study examined the relationship between perceptions of for prestige or status, job security or stability, opportunity to advance, difficulty of program, and salary pertaining to intention to pursue the Certified Internal Auditor (CIA) Qualification. It empirically evaluated prestige or status, opportunity to advance and difficulty of program related to the Internal Audit Qualification and Profession. In other words, they had a good perception of the credibility and reputation of the CIA qualification. In addition, this study showed no significant difference in the intention to pursue the certified internal auditor CIA qualification among students from public and private universities. The impact of this conclusion is also consistent with TPB's discovery that prestige or status, opportunity advancement, and program difficulty are elements that can predict the shaping of students' intentions. This research clearly validates TPB that one's belief about how far they can go to obtain a goal influences his or her behavior/action via prestige or status, opportunity to advance, and program difficulty. The current study adds to the literature by proving the applicability of TPB to the intention to pursue professional qualifications. Based on the findings, incorporating prestige or status, job security or stability, opportunity to advance, program difficulty, and salary to the TPB model that includes external variables was the best choice for this study, as such a model has not been deployed in other studies in the study context.

Professional qualifications may play an important role in preparing individuals with the knowledge and skills that future graduates will need to contribute to good governance in the context of sustaining governance.

Understanding the factors influencing the intention to acquire these qualifications provides significant insights for policymakers, educational institutions, and organisations working to improve governance. The use of the TPB in this study sheds light on how perceived behavioural control influences the pursuit of professional degrees in governance, which could then inform initiatives to promote continued professional development and capacity building in the governance sector. According to the findings of this study, individuals can be given the resources they need to achieve more success in sustainable governance if they possess professional qualifications. This research contributes to the existing corpus of knowledge by elaborating on the importance of professional qualification in sustainable governance and the potential of such qualifications to enable individuals to become effective agents of change.

This study is not without its limitations. First, this study was limited by its sample size, which comprised 243 respondents from 11 universities selected based on convenience sampling. Convenience sampling lets researchers easily collect data from readily available respondents that are nearby or remote respondents without risking viral transmission. Therefore, this sampling lets researchers use readily available volunteers, even if they don't represent the desired population. This is particularly important when researching pandemic governance-sustaining professional categories such as students as future graduates. Thus, its findings may not be generalisable to all universities in Malaysia. This study also focused on examining the differences among the demographic factors in their perceptions of prestige or status, job security or stability, opportunity to advance, difficulty of program, salary, and intention to pursue the CIA qualification. Second, despite this limitation, there is a need to examine the significant relationships between these variables. This study could be replicated to all universities in Malaysia. Third, the study could occur within a certain period during the COVID-19 pandemic, which could result in shifting circumstances and intentions. The findings may not capture the pandemic's long-term consequences or potential changes in intentions over time. As a result, other factors beyond the scope of the research, such as personal circumstances, economic situations, or government policies, can impact the inclination to pursue professional degrees. These external factors may need to be adequately accounted for or controlled for in the study, limiting the ability to isolate their unique impact on COVID-19 pandemic intentions. As a result, future

research should look into the long-term consequences of the epidemic on people's intentions to obtain professional qualifications. This study can analyse how these intentions have altered and whether there have been any shifts as the pandemic evolves in conjunction with other external causes.

The findings of this study suggest that educators and practitioners can encourage undergraduates to acquire the knowledge and skills relevant to internal auditing. Universities should review how to increase students' confidence level to take the CIA exam and motivate them to pursue internal auditing as a career. In addition, universities and the Institute of Internal Auditors Malaysia (IIAM) should develop a network to tailor the universities' curriculum and activities to fit the industry requirements in order to prepare the graduates to join the internal audit field or sit for the CIA exam.

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