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PURSUING PROFESSIONAL EXAMINATION: DIPLOMA ACCOUNTANCY STUDENTS' PERCEPTION

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Abstract

In order to equip graduates with adequate knowledge, skills and competencies needed to be future accountants, students are encouraged to take professional qualification to raise their competency to be on the same level with accountants worldwide. Unfortunately, the number of competence certified public accountant in Malaysia is still lacking. This study explores the Politeknik Sultan Haji Ahmad Shah (POLISAS) Diploma of Accountancy students' perceptions on professional examination and the factors that influence their decisions to take the exam. The results indicate that about 95% of the respondents intend to pursue professional qualification. Findings also reveals that the job salary, opportunities for advancement and job prestige shows a positive level of motivating factors in accounting students' decision to pursue professional examination. The results of the study appear to suggest that favourable information about the profession may attract the potential students to take the challenge in pursuing professional examination.

Keywords: Professional Examination, Salary, Opportunity, Prestige

1.0 Introduction

The accounting profession today requires a new type of professional accountant with diverse knowledge, skills and competencies. Malaysian Institute of Accountants (MIA), a statutory body established to regulate and develop the accountancy profession in Malaysia requires all of its members to maintain as well-qualified individuals. Therefore, accounting graduates are encouraged to take professional qualification to raise their competency as to be on the same level with accountants worldwide. Among professional program available in Malaysia is Association of Chartered Certified Accountant (ACCA), Chartered Institute of Management Accountant (CIMA), Malaysian Institute of Chartered Certified Public Accountant (MICPA) and Certified Practicing Accountant of Australia (CPA Australia).

Malaysia Institute of Accountant (MIA) Annual Report 2012 reveals that the number of competence certified public accountant in Malaysia are still lacking. It is claimed that Malaysia needs 60,000 accountants by the year 2020, however, currently only half of this is met (Harian Metro, 2014). Although universities are producing thousands of accounting graduates every year, not everyone will continue to become professional accountants. There has also been some concern

regarding the number of accounting graduates who fail to pursue further studies to gain higher professional accounting qualification (Lanson, 2010). To become an accountant, a person should possess at least advanced accounting or professional qualifications (Anis Barieyah et.al., 2014). Thus, this study is conducted to examine the level of intention to pursue professional examination among students and their perceptions towards salary, career advancement and prestige in pursuing professional examination.

1.1 Research Objectives

The main objectives of this study are:

1. To identify the level of intention to pursue professional examination among Diploma of Accountancy (DAT) students.
2. To evaluate students' perception towards salary, career advancement and opportunity and prestige in making a decision to pursue professional examination.

1.2 Research Questions

This study will answer the following research questions:

1. What is the level of intention to pursue professional examination among DAT students?
2. What is the perception of DAT students towards the level of salary in making a decision to pursue professional examination ?
3. What is the perception of DAT students towards the level of career advancement and opportunity in making a decision to pursue professional examination ?
4. What is the perception of DAT students towards the level of prestige in making a decision to pursue professional examination ?

1.3 Research Scope

This study has its limitation. The sample of this study is quite limited, as it only comprises of Diploma Accountancy students from POLISAS. Future study should extend it to include students from other polytechnic all over Malaysia.

1.4 Research Importance

Despite this limitation, this study contributes to the literature by providing information to the polytechnic and profession on the factors that influence the students in their career choice as professional accountants.

2.0 Literature Review

Many factors could influence the graduates' career decisions in professional accounting as discussed by previous study. Among the factors being discussed were offered salary (Cilliers and Charl 2011), opportunities for advancement (Mazlina and Hasmawi, 2012, Philip, 2010, Eleni et.al, 2009) and the prestige of professional qualification (Onijigin (2009, Steadman and Huang, 1996) where the research indicate that job prestige are among the significant factors that influence the students career aspiration.

Previous studies claim that salary is one of the most important factors that will affect the graduates' decision on career choice. This notion is supported by many studies conducted in Malaysia as well as outside of Malaysia. Starting salary is an important criterion for choosing accounting as a career. Students choose a career as chartered accountants due to potential future earnings (Cilliers and Charl, 2011). In Japan, low level of remuneration paid to CPA's was a major concern that discourages students from becoming a certified accountant (Yusliena et.al., 2011). However, there are also studies which reveals contradicting findings such as Cottrel (2011) in Mazlina and Hasmawi (2012), salary is an important factor in job selecting but as time passes, other factors tend to crowd out salary in its importance.

Mazlina and Hasmawi (2012) found that the opportunities for advancement are better in accounting fields compared to other fields. These opportunities give them the challenges to prove that they can do the job. Philip (2010) found that the opportunity to be creative becomes the important factor that positively influences students' career choice. The result is also in accordance with Eleni and Yanni (2009) who reveal that Malaysian students perceived that the accounting profession offers opportunities for advancement and securities. According to Noorain (2009) as cited in Anis Barieyah et.al. (2014), students perceived that those who possessed professional qualification will have better career prospect and highly demanded in job market.

Other researchers have pointed out that prestige or social status is one of the factor to be considered in determining choice of an accounting major used by Steadman and Huang (1996). A further study by Onijigin (2009) indicates that job prestige is one of the significant factors that influence the secondary school student's career aspiration in Nigeria. Those who possessed a professional qualification will be recognized internationally. Not only that, they will be well respected and this respectable image is significant for students to pursue professional examination or becoming an accountant (Anis Barieyah et.al., 2014).

3.0 Research Methodology

3.1 Research Design

This is a descriptive research design. Questionnaires were used to accumulate information from participants regarding their perception towards pursuing professional examination.

3.2 Population Research Sample

Research population is selected from all final semester Diploma of Accountancy students who had finished the programme but still not graduated. The total number of students is 182 (Source: Polisas Examination Unit 2014). According to Mohamad Najib (1999), a sample represents a minimum of 30% of the population is acceptable in descriptive research. A bigger sample size is used to obtain better findings. A total sample chosen was 94 (52%).

3.3 Research Instrument

Research instrument was adapted from previous study by Mazlina and Hasmawi (2012). The Likert scale of 1 to 5 (scale 5 is strongly agree and 1 is strongly disagree) was used to gauge the respondents' level of agreement with the items in the questionnaire. The questionnaire is divided into three sections in which the first section for respondent's profile, the second section for the students's future plan after graduation and third section is the answer for the research questions.

4.0 Analysis & Discussion

4.1 Respondent Profile

Table 1 indicates that out of 94 DAT students, only 5 (5%) male students and the rest are female. The same pattern of result is also achieved in comparison of marital status whereby 5 (5%) students were married while the others are single. A total of 75 (80%) of the respondent are Malays, 9 (10%) of respondent are Chinese and 9 (10%) are Indian. Only 1 (1%) respondent is categorised under other races. Majority of the respondents attain Cumulative Grade Point Average (CGPA) between 3.00 and 3.49.

Table 1: Respondent Profile Analysis

Profile	Sub-Profile	Frequency	Percentage (%)
Gender	Male	5	5%
	Female	89	95%
Marital status	Single	89	95%
	Married	5	5%
Race	Malay	75	79%
	Chinese	9	10%
	Indian	9	10%
	Others	1	1%
CGPA	2.5- 2.99	31	33%
	3.00- 3.49	48	51%
	3.5-4.00	15	16%

4.2 Future Planning After graduation

Table 2 indicates that only 40% students are interested to further studies while others prefer to work immediately after graduation. Most of the respondents (95%) intend to pursue professional qualification. Majority of the respondents that represent 85% choose professional program under Association of Chartered Certified Accountant (ACCA), 5% Chartered Institute of Management Accountant (CIMA), 6% of Malaysian Institute of Chartered Certified Public Accountant and 3% Certified Practicing Accountant of Australia (CPA Australia). Main sources of information among respondent are from lecturers (36%) and accounting seminars they attended (26%).

Table 2: Future Planning Analysis

	Sub-Profile	Frequency	Percentage (%)
Planning after graduation	To work immediately after graduating	56	60%
	To further study	38	40%
Do you have an intention to pursue professional qualification?	Certainly	89	95%
	Probably	5	5%
	Unlikely	-	-
If you have to make a choice, which professional programme would you choose?	ACCA	80	85%
	CIMA	5	5%
	MICPA	6	7%
	CPA Australia	3	3%
How did you become aware of the professional programme?	From the lecturer	34	36%
	Seminar/Workshop/Exhibition	24	26%
	Career Guide from Counseling Unit	8	8%
	Advertisement from newspaper		
	Noticeboard at polytechnic	18	19%
		10	11%

4.3 Research Question 1: What is the level of intention to pursue professional examination among DAT students?

In order to explain this research question, mean descriptive statistic were used as reference. The interpretation of mean was adopted from Mohd Najib (2003) as follow :

Table 3: Mean Interpretation

Scale of Mean	Level of Intepretation
1.00-2.33	Low
2.34-3.66	Moderate
3.67-5.00	High

Source: (Mohd Najib, 2003)

The following table shows items evaluated to identify the level of intention on pursuing professional examination among DAT students.

Table 4 : Student's intention on pursuing professional examination

Item	Mean	Interpretation
1 I will pursue the professional Qualification to become a professional accountant after graduating	3.77	High
2 Professional accountant will be my first priority in my career choice decision	3.87	High
3 Career as professional accountant will be my best interest	3.94	High
4 It is not enough to have degree in accountancy	3.85	High
5 I like the challenges when taking professional examination	3.86	High
6 I hope to pass all the professional exam papers in one sitting	3.87	High
7 It is easy to pass the professional exam	3.63	Moderate
Average Mean	3.82	High

As shown in the above table, it is noticed that overall, student's intention is high to pursue professional examination after graduated (Total Score Mean: 3.82). The scale of mean achieved is from 3.63 (Item 7- *It is easy to pass the professional exam*) to 3.94 (Item 3 - *Career as professional accountant will be my best interest*). This result shows that students have the intention to sit for professional examination as they are interested to pursue a career as a professional accountant.

This is consistent with findings by Anis Barieyah et.al (2014) who found that majority of the respondents have the intention to enrol in professional examination. But this result is inconsistent with the earlier findings by Mazlina and Hasmawi (2012) who found that only 28% of respondents intended to pursue professional examination. According to Mazlina and Hasmawi (2012), of all reasons why most of the respondents do not intend to take the examination is because it is difficult to pass the professional exam and costly. However, for Diploma Accountancy students in POLISAS, of all reasons they choose to pursue it is because for them it is not enough to have degree in accountancy (Item 4- Score Mean: 3.85).

4.4 Research Question 2 – What is the perception of DAT students towards the level of salary in making a decision to pursue professional examination among DAT students?

The following table shows items evaluated to identify the level of salary in making a decision to pursue professional examination among DAT students

Table 5 : Salary

Item	Mean	Interpretation
1 Professional graduated is paid higher salary than degree graduated	3.89	High
2 High salary is my main factor why I choose to pursue professional exam after I graduated	3.78	High
3 I can gain high salary if I have professional qualification	3.87	High

4 Professional qualification holder are paid better than degree holder	3.89	High
5 Salary is my main factor in my career choice decision	3.80	High
Average Mean	3.85	High

Table 5 present that in general, the perception of DAT students towards salary is high during the decision making to pursue professional examination with a total score mean of 3.85. The scale of mean achieved is from 3.78 (Item 2- *High salary is my main factor why I choose to pursue professional exam after I graduated*) to 3.89 (Item 1 - *Professional graduated is paid higher salary than degree graduated* and Item 4 - *Professional qualification holder are paid better than degree holder*). This result shows that salary becomes a significant factor that influences the intention of students in continuing their studies in professional qualification. This result is consistent with the earlier findings by Cilliers and Charl (2011) where students choose a career as chartered accountants due to job security and potential future earnings.

4.5 Research Question 3 – What is the perception of DAT students towards the level of career advancement and opportunity in making a decision to pursue professional examination among DAT students?

The following table shows items evaluated to identify the level of career advancement and opportunity in making a decision to pursue professional examination among DAT students.

Table 6 : Career Advancement and Opportunity

Item	Mean	Interpretation
1 Accounting field have better opportunity to specialize	3.88	High
2 Professional accountant will have better opportunities for promotions to be in high level position in a company	3.83	High
3 Accounting field is the professional field that provides better training opportunities	3.90	High
4 Accounting field will guarantee the bright of future opportunities	3.94	High
5 It is not difficult to get promotion in accounting	3.73	High
Average mean	3.86	High

A high total score mean also indicated as per Table 6 where 3.86 in average of DAT students agreed that career advancement and job opportunity become one of the important item to consider during the decision making to pursue professional examination. This result is consistent with many previous studies. Mazlina and Hasmawi (2012) found that opportunities for advancement are one of the three main factors influencing the accounting students' decision to pursue professional examination. Philip (2010) found that the opportunity to be creative become the important factors that positively influence students career choice. The result is also in accordance with Eleni et.al (2009) who reveal that Malaysian students perceived that the accounting profession offers opportunities for advancement and securities.

4.6 Research Question 4 – What is the perception of DAT students towards the level of prestige in making a decision to pursue professional examination among DAT students?

The following table shows items evaluated to identify the level of prestige in making a decision to pursue professional examination among DAT students.

Table 7 : Prestige

Item	Mean	Interpretation
1 Professional qualifications are highly valued by the public	3.80	High
2 Accountants with professional qualifications are more respected than accountants with degree in accounting	3.91	High
3 Professional titles are highly and internationally recognised	3.88	High
4 Professional qualification and non-professional qualification are valued differently by the public	3.89	High
Average Mean	3.87	High

Table 7 presents that, the perception of DAT students towards prestige is high during the decision making to pursue professional examination with a total score mean of 3.87. The scale of mean achieved is from 3.80 (Item 1- *Professional qualifications are highly valued by the public*) to 3.91 (Item 2 - *Accountants with professional qualifications are more respected than accountants with degree in accounting*). This result shows that prestige also becomes a significant factor that influences the intention of students in continuing studies in professional qualification. This result is consistent with the earlier findings by Onijigin (2009) in which the research indicated that job prestige are among the significant factors that influence the students career aspiration.

5.0 Conclusion

As a conclusion, this study indicate that the student have a positive perception towards pursuing professional examination after completing Diploma of Accountancy in POLISAS. A motivation that career as professional accountant brings such as salary, opportunities for advancement and prestige become the significant factors for students in pursuing professional examination.

Since this study reveals that students highly rated that prestige of professional accountant become the most important reason why they choose to pursue professional examination, higher education institutes especially POLISAS should further emphasize this factor towards in the mission of marketing the students to prospective employers.

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KEPUASAN STAF TERHADAP PELAKSANAAN AMALAN PERSEKITARAN BERKUALITI (QE/5S) DI POLITEKNIK MERLIMAU, MELAKA

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Abstrak

Program Amalan Persekitaran Berkualiti (QE/5S) merupakan amalan asas ke arah peningkatan produktiviti dan kualiti dalam pengurusan sesebuah organisasi di samping efektif dalam mengekalkan persekitaran yang berkualiti di tempat kerja. Ianya adalah hasil intergrasi antara kaizen dan inovasi. Kaizen merupakan satu set amalan penambahbaikan secara berterusan yang telah lama diamalkan oleh masyarakat Jepun. Proses penambahbaikan yang dilakukan dalam konsep Kaizen ini bukannya secara drastik tetapi secara perlahan-lahan dan hasilnya akan memakan masa. Konsep yang menjadi budaya kerja masyarakat Jepun ini semakin menjadi ikutan organisasi di Malaysia dewasa ini. Objektif kajian ini adalah untuk mengukur kepuasan staf terhadap pelaksanaan Amalan QE/5S dari aspek ruang kerja, pengurusan fail, pembudayaan dan pelaksanaan aktiviti. Seramai 214 orang staf yang terdiri daripada penyarah dan staf sokongan telah dipilih untuk mewakili sampel kajian dan 198 responden telah mengembalikan soalselidik tersebut. Satu set borang soal selidik yang mengandungi lima (5) bahagian yang terdiri daripada Bahagian A iaitu maklumat Am, Bahagian B iaitu kepuasan staf dari aspek ruang kerja. Bahagian C pula iaitu kepuasan staf dari aspek pengurusan fail. Bahagian D pula adalah mengenalpasti pelaksanaan staf dari aspek pembudayaan Amalan QE/5S dan Bahagian E adalah untuk mengenalpasti pelaksanaan aktiviti QE/5S memberi kepuasan kepada staf. Analisis data dilakukan dengan menggunakan perisian *Statistical Package For Social Science (SPSS) for Windows* versi 20.0 dan dipersembahkan dalam bentuk statistik deskriptif iaitu skor min. Dapatan kajian menunjukkan kepuasan staf terhadap pelaksanaan Amalan QE/5S di Politeknik Merlimau, Melaka (PMM) berada pada tahap tinggi. Secara keseluruhannya, Amalan QE/5S wajar diteruskan pelaksanaannya di PMM untuk memastikan persekitaran kerja yang kondusif dan selamat, di samping dapat meningkatkan prestasi kerja staf dan imej organisasi.

Kata kunci : Kepuasan Staf, Amalan Persekitaran Berkualiti (QE/5S)

1.0 Pengenalan

Amalan QE/5S adalah satu amalan yang telah dipopularkan dan dipraktikkan oleh masyarakat Jepun. 5S merupakan ringkasan daripada lima (5) perkataan Jepun iaitu Seiri (Organisasi), Seiton (Kemas), Seiso (Bersih), Seiketsu (Standard), dan Shitsuke (Disiplin). Ia disingkatkan kepada lima kunci utama yang lebih memfokus kepada kualiti persekitaran menyeluruh.

Amalan QE/5S adalah bertujuan mewujudkan suasana persekitaran kerja yang sistematik dan praktikal. Melalui amalan ini, tempat kerja menjadi lebih teratur dan selesa sepanjang masa. Oleh itu, kerja akan menjadi lebih produktif, cekap, selamat dan menjimatkan kos. Justeru itu, Amalan