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IMPACTS OF ACHIEVEMENT IN SECONDARY SCHOOL ON PERFORMANCE IN ACCOUNTING PROFESSIONAL EXAMINATIONS IN BUMIPUTRA'S ACADEMIC INSTITUTION

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ABSTRACT

Professional accounting examinations among students and mature students were perceived as slightly difficult to pass for several reasons. Some previous empirical studies have compared students' results at the secondary school level and their results at higher education levels. Good students are expected to perform similarly in their higher education during school. In accounting professional examinations like ACCA, past studies have shown that only students with excellent results in secondary school should be allowed to join this programme as many students are having difficulties completing their studies. The purpose of this study is to find the relationship between the student's past achievement in a secondary school based on the total numbers of A's and distinctions for a certain subject at Sijil Pelajaran Malaysia (SPM) – a national examination similar to O-Level with their performance in the examination of ACCA. This study focuses on Kolej Universiti Poly-Tech MARA – a private university college in Kuala Lumpur. The methodology used in this study is by collecting data from the Institute of Professional Studies in KUPTM Academic Division database intake from 2015 until 2018, and data were analysed using SPSS Version 23. Our results showed most of the students with 6 A's and above, and A's in Additional Mathematic subject in SPM is the main contributing factor to graduating in ACCA examination followed by distinction A's in

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Keywords:

Professional's accounting examination, numbers of A's in SPM, distinction in SPM subjects, graduate on time, graduated in ACCA, KUPTM.

Additional Mathematic and A's in English subject. Students from science stream backgrounds also contributed to the number of graduating in the ACCA professional examination. Other than that, this study reveals the distinction in *Principles of Accounting* subject during SPM and factor of gender do not contribute positive impact to be graduated or pass in professional accounting examinations in KUPTM.

INTRODUCTION

Education in professional accounting has become one of the government's agendas to increase the number of professional accountants to over 60,000 in 2020 (Lanson 2010 & The Star 2015). In 2014, the Malaysian Prime Minister announced that a professional accounting centre at Universiti Teknologi Mara (UiTM) would be established to cater for the high number of professional bumiputra accountants in Malaysia (Mas Ervina Samsuddin et al. 2015). Universiti Teknologi Mara Private Education – Intec Education College, under the special centre, Professional Accounting Centre (IPAC), was established to cater for the lack of Bumiputra's professional accountants in the market.

During that time, the centre has offered four professional accounting studies Institute of Chartered Accountants in England and Wales (ICAEW), Association of Certified Chartered Accountants (ACCA), Certified Institute of Management Accountants (CIMA) and Malaysian Institute of Certified Public Accountants (MICPA) (Mas Ervina Samsuddin et al. (2015). Since then, the number of students joining professional accounting programmes has increased. Under Yayasan Peneraju Pendidikan Bumiputera, budgeting was provided to excellent students at the SPM level to proceed with their study in professional accounting under IPAC and in other universities or colleges that provide professional accounting programs in Malaysia. However, in 2020 the numbers of Bumiputra professional accountants are still lacking, according to Minister in the Prime Minister's Department for Special Functions 2020 (Berita Harian 2020). Still becoming the government agenda, during the government budget speech for 2022 on October 2021 by the Ministry of Finance, Tengku Zafrul Bin Tengku Abdul Aziz announced that government continue to spend RM6.6 billion for education in the professional program, including accounting under Peneraju and MARA.

The Association of Chartered Certified Accountants, or ACCA, is an established leading professional accountancy body globally. The qualification of ACCA is worldwide recognition and is treated as equivalent to other countries' local capabilities. Almost all ACCA holder has proven their professional excellence to their employers. It has over 233,000 fully qualified members and 536,000 future members worldwide after over 110 years of accumulated experience and a good global reputation in 179 countries (www.accaglobal.com).

Kolej Universiti Poly-Tech Mara (KUPTM) is one of Bumiputra's Academic Institutions (BAI) under Institusi Pendidikan Tinggi Mara (IPMA) has provided professional studies in accounting, Association of Chartered Certified Accountants since 1993. KUPTM was upgraded to a college university in 2015, previously known as KPTM-Kuala Lumpur Branch. Prior to the name of KPTM, it is also known as Kolej Yayasan Pelajaran Mara (KYPM). During the time, KYPM collaborated with Dublin Business School (DBS) until 2005 in providing professional examinations of the ACCA Qualification programme. After the collaboration with DBS was ended, KPTM continued to provide the ACCA Qualification programme and introduced a programme entry level for ACCA, which is Certified Accounting Technician (CAT), in 2003. Previously under Majlis Amanah Rakyat's (MARA) sponsorship, excellent students from Skim Pelajar Cemerlang (SPC) had a chance to continue studying ACCA in the United Kingdom or Ireland after completing their CAT. Under the new scheme, students who pass all ACCA's papers on a fundamental level in KUPTM within three semesters may continue their study

in Ireland; however, this offered depends on MARA's planning or budget. Studying the difficulty of ACCA students to graduate within the semester given in KUPTM, in 2021, KUPTM strictly received students with minimum 4A's and above in SPM level for students to enrol on the ACCA Foundation in Accountancy programme level in KUPTM.

Starting June 2021 intake, the CAT programme was not offered at KUPTM, and ACCA Foundation replaced it in Accounting (ACCA FIA). The difference between CAT and ACCA FIA is the recognition level by MQA, where CAT was recognised at the diploma level, but for ACCA, FIA is at the foundation level. Both programmes intentionally as the only path to enter the ACCA Qualification programme and were not accepted to enter other programmes. The ACCA Qualification programme is entry-level, not only restricted to CAT and ACCA FIA, as MQA recognised the path from any diploma level and degree level. KUPTM make changes from CAT to the ACCA FIA programme because the numbers of papers that students need to attempt at the ACCA level programme is similar, which are ten papers. Another advantage is that the shorter period for ACCA FIA is only two semesters with seven papers exams needed to pass, while the CAT programme needs three semesters to attend with an additional two considered tough papers before students are allowed to enrol at the ACCA level.

At this time, it is essential in the industry to have professional accountants or auditors who are believed to have professionalism and a high career reputation (Mazlina Mustapha et al., 2012). Professional accountants or auditors were expected to have strong personal characteristics such as being able to put commitment, passion and self-enhancement (Syed Ibrahim et al. 2017). To deliver this attitude, it should be practised by an individual since taking accounting courses. Institutions providing accounting programmes should trigger this need by giving competence education and relevant practice skills to the students towards generating their professionalism as accountants or auditors in future (Mazlina Mustapha et al., 2012). Qualification needed to be professional accountants or auditors requires an individual to enrol tertiary education in professional accounting courses, Bachelor in Accounting, or any other related bachelor course. However, Mazlina Mustapha et al. (2012) mentioned that students were more to choose the professional accounting programme as they believe in the security, stability and opportunity in future professional accounting careers.

Not so many previous empirical studies focus on the academic background and performance of the students in accounting tertiary education study. Abayadeera and Kim (2014) and Aidoo-buameh and Ayagre (2013) stated that students in bachelor accounting perform better if they have good analytical and mathematical skills in their prior academic performance background. Supported later by Norashikin Ismail et al. (2020), they revealed that students with science, technology, engineering, and mathematical (STEM) backgrounds performed better than those without a STEM background.

For other courses of tertiary education level, Asarta and Schmid (2016) have looked at the current student performance with their prior academic performance by differentiating learning methods. In their study, they have found signs of good performance if the students have a strong background in a prior study in their current performance by using measurement of grade point averages. At the same time, a study by Ezenwoke et al. (2020) agreed that confidence gained from prior academic success is a motivator in subsequent academic performance and forms the prerequisite for advancement in a specific field.

Besides the background of prior studies, many other empirical studies have looked at these two characteristics, such as gender and English proficiency. For gender, Yousef (2019) applies as his determinant to look at the performance of undergraduate students with prior school results. His study has revealed that there is no impact of gender on the performance of studying undergraduate. In tertiary accounting education, the issue of gender has been raised by many prior studies, including by Norashikin Ismail et al. (2020), who found that gender is unrelated to students' performance. However, prior studies by Goni et al. (2015) reveals that female is

better in accounting studies in most examinations. While in the accounting professional examination study by Puteh Maryam et al. (2017), they found that female students seemed positive and related to their performance in the professional accounting examination; however, it is not significant. A similar study by Ezenwoke et al. (2020) also found no significant relationship that affects gender in Nigeria's passing the professional exam. For determinants of English proficiency, Bynum (2010), Yousef (2017) and Al_Mously (2013) revealed that the English language is crucial, especially in the courses at British and US universities. Brits et al. (2011) informed that the English language is very important as some universities and colleges in Ghana accept only excellent students in English subjects to continue studying at their institutions.

The latest study to look at the performance of professional students in Malaysia was done by Puteh Mariam et al. (2017). Their study looks at the relationship between students' past performance in school and their ability to graduate in the professional examination. Their result revealed that from totalled 780 students enrolled at UiTM from 2005 until 2015, 400 (51.3%) were unable to complete the study, and the balance of 380 students (48.7%) managed to complete their study. However, the other measurement to determine the success of a student's performance is by looking at how long students can graduate within the minimum period or 'Graduate on Time' (GOT). Norashikin Ismail et al. (2020) revealed the GOT status in their Bachelor in Accounting programme also in UiTM. Their findings showed that 86% of students can GOT, and 14% can complete it after an additional one or two semesters.

Some studies looked at prior and current students' performance, including professional accounting qualification programmes. Our first objective of this study is to look at students' SPM background achievement and whether its effect their performance to graduate in the ACCA Qualification programme. We used background data in SPM similar to Puteh et al. (2017) study, such as numbers of A's, A's in the subject of Principles of Accounting, Additional Mathematics, and English and the background of students in SPM whether from the science stream or not. Compared to the study by Puteh et al. (2017), we only look at SPM results such as the background of having taken subject accounting or not, and not considering their accounting background from CAT, diploma or bachelor. The other characteristics, such as gender, also contribute as a control variable in this study.

Thus based on prior studies, we have decided on our hypotheses as follows:

H1: Students' background achievement in SPM and female students significantly affect their performance to graduate in the ACCA Qualification programme.

H1a: Students with numbers of A's in SPM are significant and positively affect the performance to graduate in the ACCA Qualification programme.

H1b: Students with a science stream background in SPM are significant and positively affect the performance to graduate in the ACCA Qualification programme.

H1c: Students with distinction A's in the '*Principles of Accounting*' subject in SPM are significant and related to the performance to graduate in the ACCA Qualification programme.

H1d: Students with distinction A's in Additional Mathematics subjects in SPM are significant and positively affect the performance to graduate in the ACCA Qualification programme.

H1e: Students with distinction A's in English subjects in SPM significantly affect their performance positively to graduate in the ACCA Qualification programme.

H1f: Female students are significant and positively affect the performance to graduate in the ACCA Qualification programme compared to male students.

This study focuses on other ways to look at the student's performance to fill the gap, specifically in professional studies. This study looks in depth at the effect of students' academic background in SPM results on the number of semesters taken to complete their professional study. Hence our second objective is to examine the effect of a student's background in SPM and how many semesters are needed to complete the professional accounting programme. We have classified student graduates in the number of the semester into three categories: ' grad on time, 'grad after semester 1', and 'grad after semester two and above'. Hence our hypothesis 2 and the particulars for this study's second objective are as follows:

H2: Students' background achievement in SPM and female students are significant and positively affect the performance to graduate in the ACCA Qualification programme within three categories of semesters.

H2a: Students with numbers of A' in SPM significantly affect their performance to graduate on time after one or two semesters in the ACCA Qualification programme.

H2b: Students with a science stream background in SPM significantly affect their performance to graduate on time after one or two semesters in the ACCA Qualification programme.

H2c: Students with distinction A's in '*Principles of Accounting*' subject in SPM is significant and related to the performance to graduate on time after one or two semesters in the ACCA Qualification programme.

H2d: Students with distinction A's in Additional Mathematics subjects in SPM are significant and positively affect their performance to graduate on time after one or two semesters in the ACCA Qualification programme.

H2e: Students with distinction A's in English subjects in SPM significantly affect their performance to graduate on time after one or two semesters in the ACCA Qualification programme.

H2f: Female students perform better than males to graduate on time after one or two semesters in the ACCA Qualification programme.

METHODOLOGY

Professional students enrolled in KUPTM from 2015 until 2018 were selected after considering the semester that students are supposed to graduate for a certain period of semesters once they have registered in KUPTM. Hence, this study excludes students enrolled in 2019, as the students in this batch were still studying in the fifth semester when data was collected.

In the beginning, CAT students' data was extracted to see the performance of CAT students for this study. However, since ACCA Foundation in Accounting (ACCA FIA) has been approved by the Malaysian Qualifications Agency (MQA) in the year 2021, we have excluded the data of the CAT programme as we consider CAT will no longer provide useful information in future as it will not be offered anymore. Hence, the population in this study is only ACCA Qualification programme students registered from 2015 until 2018 at KUPTM Kuala Lumpur. Students enrolled in 2018 were expected to graduate in 2021. Hence data was collected in February 2021 after ACCA released results in January 2021 for December 2020 ACCA examinations.

This study extracts the data of students who graduated from the KUPTM Academic Division department. This study did not include data on students who are still not graduating. This study determines how many semesters of studying are before students graduate. Based on programme structure, ACCA students from the

CAT level should complete their studies within five semesters, while other programs such as Degree in Accounting require finishing within two semesters only. In this study, we put 'Grad on Time' if students completed their study within 5th semester for CAT graduated or 2nd semester for degree graduated, 'Grad in semester two and above after they should be completed After 1 Sem' if they graduated within 6th for CAT graduated or 3rd semester for degree graduated, and 'Grad_Other' as they completed study above 6th for CAT graduated or 4th semester for degree holder graduated. Since the number of graduates enrolled on ACCA in KUPTM is less than ten, we compare their achievement based on SPM results, not degree CGPA results.

Measurement

Dependent variables are 'graduate on time, 'graduate after semester 1', 'graduate after semester two and above' and 'total graduates', while independent variables are 'numbers of A's, Science Stream, A's in Principles of Accounting, A's in Additional Mathematics, A's in English and gender. When sorting data for analysing, we put '1' for 'Yes' and '0' for 'No' for each data of variable, while for gender, '1' for male and '0' for female. Other than that, we refer to the distinctions of A's in the SPM examination according to minimum A-, A and A+. Table 1 below shows the measurement that was used in this study.

Table 1: Measurement of independent and dependent variables for data analysis purposes

	No of A's	Science Stream	A's in Principles of Accounting	A's in Additional Mathematics	A's in English	Gender Male
1	Numbers of A in SPM	Yes	Yes	Yes	Yes	Yes
0		No	No	No	No	No

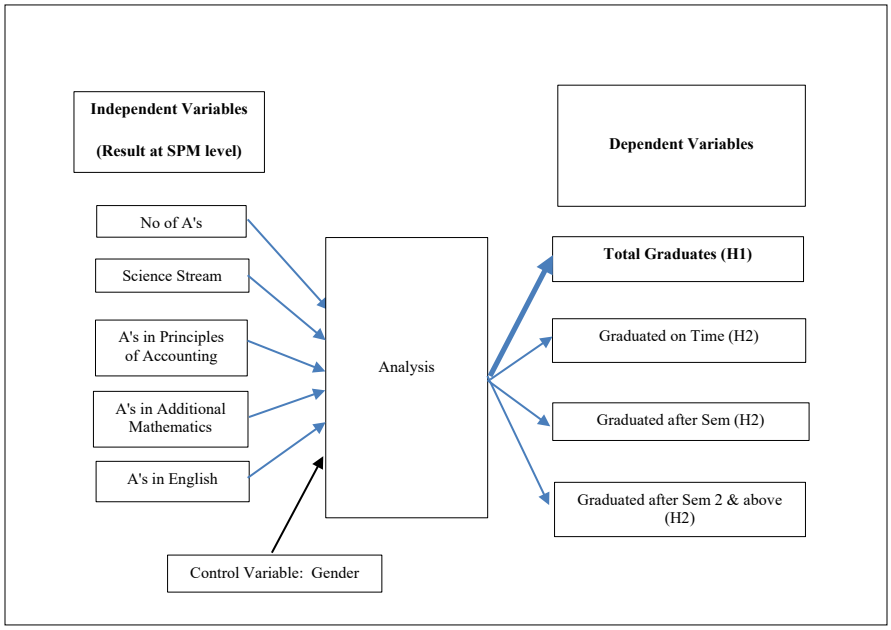

Figure 1: Framework of the study- Independent variables and dependent variables

RESULTS

Table 3 below is descriptive statistics in this study; every variable shows the number of students is 462, the maximum number of A's in the SPM level is 11 while the minimum number of A's is 0, and the other variables show the maximum and minimum data was correctly entered.

Table 3: Descriptive Statistics

Descriptive Statistics								
	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
No of A's	490	11	0	11	2904	5.93	2.581	6.661
Science Stream	490	1	0	1	386	.79	.409	.168
A's in Principles of Accounting	490	1	0	1	262	.53	.499	.249
A's in Additional Mathematics	490	1	0	1	227	.46	.499	.249
A's in English	490	1	0	1	267	.54	.498	.248
Gender	490	1	0	1	198	.40	.491	.241
Grad on Time	490	1	0	1	21	.04	.203	.041
Grad after Sem 1	490	1	0	1	48	.10	.298	.089
Grad after Sem 2 & above	490	1	0	1	54	.11	.313	.098
Total Graduates	490	1	0	1	123	.25	.434	.188
Valid N (listwise)	490							

Table 4 below shows students' achievement in terms of the number of A's in SPM level graduated in the ACCA Qualification programme in KUPTM. Of 123 students, only one student of each 1 A and 3 A's graduated. Four students have 4 A's in SPM, which represented 3%, while the rests 5 A's (6%), 6 A's (10%), 7 A's (19%), 8 A's (25%), 9 A's (23%), 10 A's (10%), and 11 A's (3%).

Table 4: Number of A's in SPM of Graduated Students

Number of A's													
	N	0	1	2	3	4	5	6	7	8	9	10	11
Graduated on Time	21	0	0	0	0	0	0	2	3	6	8	1	1
Graduated after Sem 1	48	0	0	0	0	1	2	3	8	12	11	9	2
Graduated after Sem 2 & above	54	0	1	0	1	3	5	7	12	13	9	2	1
Total Graduates	123	0	1	0	1	4	7	12	23	31	23	12	4

Then, Table 5 below reveals the correlation of dependents which are students who graduated, graduate on time, graduate after semester one and graduate after semester two and above and all the independent variables such as numbers of A's, science stream, A's in Principles of Accounting, A's in Additional Mathematics, A's in English

and gender male. Results reveal to be graduated, and all independent variables are significant except for A's in Principles of Accounting subject in SPM. However, to graduate on time and after semester 1, the most important is the numbers of A's in SPM and A's in Additional Mathematics followed by A's in English subject are significant. For students who graduate after semester two and above, the result showed that the numbers of A's and A's in Additional Mathematics, followed by science stream background, were significant.

Table 5: Correlation between students who graduated ACCA: Graduate on time, graduate after semester 1, graduate after semester two and above and total graduates with independent variables

Correlations							
		No of A's	Science Stream	A's in Principles of Accounting	A's in Additional Mathematics	A's in English	Gender
Total Graduates	Pearson Correlation	.407**	.139**	0.040	.359**	.236**	-0.045
	Sig. (2- tailed)	0.000	0.002	0.378	0.000	0.000	0.319
	Sum of Squares and Cross-products	223.037	12.106	4.233	38.018	24.978	-4.702
	Covariance	0.456	0.025	0.009	0.078	0.051	-0.010
	N	490	490	490	490	490	490
Graduated on Time	Pearson Correlation	.194**	0.061	0.056	.147**	.092*	-0.10
	Sig. (2- tailed)	0.000	0.181	0.216	0.001	0.041	0.826
	Sum of Squares and Cross-products	49.543	2.457	2.771	7.271	4.557	-0.486
	Covariance	0.101	0.005	0.006	0.015	0.009	-0.001
	N	490	490	490	490	490	490
Graduated after 1 Semester	Pearson Correlation	.294**	0.054	0.060	.231**	.218**	-0.034
	Sig. (2- tailed)	0.000	0.237	0.187	0.000	0.000	0.459
	Sum of Squares and Cross-products	110.527	3.188	4.335	16.763	15.845	-2.396
	Covariance	0.226	0.007	0.009	0.034	0.032	-0.005
	N	490	490	490	490	490	490
Graduated in Semester 2 & above	Pearson Correlation	.159**	.103*	-0.038	.183**	0.060	-0.24
	Sig. (2- tailed)	0.000	0.023	0.407	0.000	0.186	0.593
	Sum of Squares and Cross-products	62.967	6.461	-2.873	13.984	4.576	-1.820
	Covariance	0.129	0.013	-0.006	0.029	0.009	-0.004
	N	490	490	490	490	490	490

**Correlation is significant at the 0.01 level (2-tailed).

*Correlation is significant at the 0.05 level (2-tailed)

While in Table 6, 7 and 8 below shows the coefficients and regression between independent variables. The dependent variable of total graduates shows the only number of A's is significant.

Table 6: Coefficients and regression dependent variable: Total graduates

Coefficients[a]						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	-.093	.059		-1.575	.116
	No_of_A	.057	.011	.338	5.023	.000
	Science_St	.003	.047	.003	.074	.941
	Prinsip_Acc	-.0.88	.039	-0.102	-2.263	.024
	Add_Math	.131	.050	.150	2.621	.009
	English	.003	.044	.004	.074	.941
	Gender	-.028	.036	-.031	-.758	.449
Dependent Variable: Graduated						
Model Summary: Model Summary: R2: 0.190, adjusted R2: 0.180 ANOVA F Value: 18.934, significant at .000						

Table 6: Coefficients and regression dependent variable: Graduate on time

Coefficients[a]						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	-.047	.030		-1.566	.118
	No_of_A	.015	.006	.191	2.602	.010
	Science_St	.007	.024	.014	.281	.779
	Prinsip_Acc	-.005	.020	-.012	-.243	.808
	Add_Math	.010	.025	.025	.397	.692
	English	-.010	.023	-.024	-.424	.672
	Gender	-.003	.019	-.007	-.157	.875
Dependent Variable: Graduate on Time						
Model Summary: Model Summary: R2: 0.039, adjusted R2: .027 ANOVA F Value: 3.237 significant at .004						

Table 7: Coefficients and Regression Dependent Variable: Graduate after semester 1

Coefficients[a]						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	-.055	.043		-1.290	.198
	No_of_A	.024	.008	.208	2.926	.004
	Science_St	-.036	.034	-.049	-1.049	.294
	Prinsip_Acc	-.018	.028	-.031	-.654	.513
	Add_Math	.053	.036	.088	1.458	.146
	English	.053	.032	.090	1.649	.100
	Gender	-.011	.026	-.018	-.420	.674
Dependent Variable: Grad after 1 Sem						
Model Summary: Model Summary: R2 : 0.097, adjusted R2: .0.86 ANOVA F Value: 8.679, significant at .000						

Table 8: Coefficients and Regression Dependent Variable: Graduate after semester two and above

Coefficients[a]						
Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	.099	.046		.199	.843
	No_of_A	.018	.009	.147	2.018	.044
	Science_St	.033	.037	.043	.882	.378
	Prinsip_Acc	-.065	.031	-.103	-2.127	.034
	Add_Math	.068	.039	.108	1.742	.082
	English	-.040	.035	-.064	-1.153	.249
	Gender	-.014	.029	-.021	-.478	.633
Dependent Variable: Grad after 2 Semester and above						
Model Summary: Model Summary: R2 : 0.048, adjusted R2: .0.36 ANOVA F Value: 4.077, significant at .001						

DISCUSSION

The results have shown a significant relationship between students with many A's in SPM level to graduate in the professional accounting programme, ACCA Qualification programme at KUPTM. This has supported the first hypothesis where the student who got A's in Additional Mathematics and English, followed by having a background in science stream are the main criteria to graduate in this course. For graduating, students without

having A's in Principles of Accounting and with no background in 'Principles of Accounting' during SPM level are not significantly related to graduating in this course. Gender is not associated with graduates in this programme.

For the second hypothesis, this study looks at whether there is a significant relationship between the duration of the period to be graduated and students' SPM results. We got similar results for grad on time (GOT) and another semester. Only students scoring 6 A's in SPM level and A's in both Additional Mathematic and English subjects can complete the study within five or six semesters after CAT or diploma and two or three semesters after Degree in Accounting level. While the rest, such as having a science stream background and A's in Principles in Accounting Subject during SPM, do not contribute to grad earlier. Another measurement for students who are considered late to graduate, which in group 'graduate after two semesters and above', many numbers of A's and A's in Additional Mathematics are important and give significant effect to graduate while having science stream background also support to graduate in accounting professional programme.

CONCLUSION & RECOMMENDATION

This study focuses on performance in a professional accounting programme to support the government's aspiration to increase the number of professional accountants to 60,000 in 2030 after targeting 60,000 in 2020 (Mazlina Mustapha, Mohammad Hasmawi Abu Hassan, 2012). However, this study focus on KUPTM, one of the Bumiputra academic institution under MARA. The study extends the study by Puteh Mariam et al. (2017) to the area of students' capability to graduate within the semester they should complete in the ACCA Qualification programme at KUPTM. This study was the first to determine students' capability to graduate on time (GOT) in a professional accounting programme.

This study has found that students with many A's in SPM examination, especially 6'A, A's in Additional Mathematics and English subjects, could get accepted. In the beginning, we do agree with students from the rural area during the period of study by Puteh Mariam et al. (2017), who used data from 2006 until 2015, was accepted into this programme with a minimum B. However, as per our findings, we suggest for English subject in SPM must be A's as many rural students nowadays can access the internet using such social media which have increased their English knowledge and understanding. This study finding also indicates that students without a science stream background, especially students from a religious background, would also contribute to the number of students GOT in this programme. Hence instead of focusing on students from science stream backgrounds, we could offer to religious stream students that did well in their SPM results. Another factor is scoring in basic accounting principle during SPM in the subject *Principles of Accounting* do not contribute to passing the ACCA's professional examination, and we suggest it must not be the subject that should be compulsory to be taken at the SPM level when it comes to enrolled ACCA Qualification programme. Despite that for gender, our result showed differently from the study of Puteh Mariam et al. (2017) as we found there is no relationship between male or female students to graduates of this programme, similar to the study by Ezenwoke et al. (2020) and Norashikin Ismail et al. (2020).

As a conclusion and suggestion, the stakeholders, especially potential students, parents, and higher education of professionals provider, need to have some knowledge that only specified students should be enrolled on this programme. This study also hopes to provide information to a financial provider like MARA, Yayasan Peneraju Pendidikan Bumiputera, JPA, or any other financial sponsorship of state government, zakat institutional, or any companies in Malaysia to decide on their sponsorship of students of professional accounting programme, especially ACCA. Besides that, we believe this study may provide useful information to teachers and counsellors in schools, parents, and students, especially school leavers before they choose to study the professional accounting programme.

For recommendation of future studies, we suggest pre-admission of academic performance other than SPM achievement and differentiate students' academic background streams. It would be more interesting if we could have many students' data from the whole institution's learning provider by ACCA in Malaysia.

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