The Moderating Effect of Awareness on Students Behavioral Intention of Accounting Professional Qualifications Pursuit

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Abstract **– This study investigates the factors influencing the behavioral intention of secondary education students in pursuing accounting professional qualifications. The methodology adopted for this research comprises a quantitative design through a structured questionnaire. A total of 153 respondents have been collected and analysed using the Partial Least Squares Structural Equation Modeling (PLS SEM). The results revealed that attitude, subjective norm, perceived behaviour control have significant relationship with the behavior intention of pursuing accounting professional qualifications among the secondary school students. Furthermore, the moderating effect of awareness between the factors and behavioural intention showed significant relationship. This study helps to understand the impact of students' awareness towards pursuing the professional qualifications in the future by emphasize on the development of curricular syllabus and industry intervention.**

Keywords **– Behavioral intention, awareness, accounting professional qualification, secondary school students.**

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1. Introduction

The pursuit of professional accounting qualifications in Malaysia is a critical component of the country's strategy to enhance the quality and quantity of its accounting professionals. This initiative is driven by the need to meet the demands of a rapidly evolving economic landscape and to align with activities through accounting professionals with global standards. The Malaysian government has set ambitious targets, such as achieving 60,000 professional accountants by 2020, yet as of 2023, only about 38,500 accountants had been registered, highlighting a significant gap that needs to be addressed [2]. Hence, it is crucial to have an in-depth understanding towards the education system particularly among secondary students in ensuring sufficient potential human capital that can be achieved towards the sustainability of the accounting profession in Malaysia.

There are several factors that influence the Malaysian accounting students' intentions to pursue professional qualifications. This includes intrinsic motivations, such as personal interest in accounting and the desire for career development which play a significant role in ensuring the sustainability of the accounting profession. Extrinsic factors, including the potential for higher salaries, job security, and improved social status, also motivate students to obtain professional qualifications [1]. Additionally, the influence of family members and societal expectations can impact students' decisions, although these factors are less significant compared to personal and career-related motivations [3].

Higher education institutions must produce more professionals who can take chances and distribute skills in the area, and academics, professional associations, and governments must work together to boost expected production.

In Malaysia, The Malaysian Institute of Accountants (MIA) plays a pivotal role in the professionalization of accounting in Malaysia. MIA certification is highly regarded, offering benefits such as enhanced credentials, skills development, and increased income potential for certificate holders [4]. This certification is crucial for accounting graduates who wish to distinguish themselves in the competitive job market and contribute effectively to the profession.

Educational institutions and professional bodies in Malaysia are actively working to encourage more students to pursue professional qualifications. Universities, in collaboration with the Ministry of Higher Education and professional accounting bodies, are developing strategies to motivate students, particularly Bumiputeras, to engage in professional accounting programs [8]. These efforts include providing financial support, enhancing job security, and promoting the benefits of professional qualifications to students.

Despite these efforts, challenges remain. Many students face constraints such as financial limitations and the perceived difficulty of professional examinations, which can deter them from pursuing further qualifications [9]. However, studies suggest that these constraints have an insignificant impact on students' intentions with a reverse effect and indicating that other motivating factors may outweigh these challenges.

In summary, the pursuit of professional accounting qualifications in Malaysia is influenced by a complex interplay of intrinsic and extrinsic motivations, societal influences, and institutional support. As Malaysia continues to strive towards its goal of increasing the number of qualified accountants, it is essential for educational institutions, professional bodies, and the government to work collaboratively to address the challenges and leverage the motivations that drive students towards professional accounting careers especially in the of trade and logistics field areas.

This concerted effort will not only enhance the quality of the accounting profession in Malaysia but also contribute to the country's broader economic development goals. Hence, the focus should be more to the students at the secondary school level in getting their intention to pursue accounting profession at the early stage. This would encourage their interest and awareness pertaining to the profession and pathway in near future that would boost up the economy through the various industries which requires accounting professionals.

Therefore, the objectives of this study are:

1) To determine the level of awareness among secondary school students that are in need of professional qualifications;
2) To further investigate the impact of secondary school students' behavioural intention to seek professional accounting qualification (attitude, subjective norm, perceived behaviour control);
3) To examine the relationship of awareness as the moderating effect between the factors influencing and behavioural intention to pursue professional qualifications.

This study could provide further insight on the implication of professional qualifications and awareness among the students in accounting profession.

2. Literature Review

Understanding of the behavioural intention to pursue professional qualifications among students are crucial to ensure the future. Accountants' readiness can be achieved through proper planning. Hence, by using Theory of Planned Behaviour (TPB) this study would further explore the behavioural intention of students to pursue professional qualifications in accounting. Furthermore, through TPB, this study will focus on the Perceived Behavioural Control (PCB), Subjective Norm (SN) and Attitude (AT) as the independent variables and Awareness (AW) as the moderating effect towards behavioural intention.

2.1. Theory of Planned Behaviour (TPB)

TPB posits that intention is shaped by three main factors: attitude, subjective norms, and perceived behavioral control. Multiple studies confirm that these constructs significantly predict students' intentions to pursue professional accounting qualifications in Malaysia. Attitude towards the profession, the influence of important others (subjective norms), and students' confidence in their ability to succeed (perceived behavioral control) all play crucial roles in shaping intention [6].

2.2. Perceived Behavioural Control (PCB)

This is consistently identified as the strongest predictor of intention. Students who believe they have the necessary capabilities and resources are more likely to intend to pursue professional qualifications [5]. Perceived behavioral control (PBC) refers to students' beliefs about their ability to successfully pursue and complete accounting qualifications.

Several studies demonstrate that PBC significantly influences students' intentions, with higher self-efficacy and perceived control leading to stronger intentions to pursue professional certifications [11]. However, some research found PBC to be insignificant or even negatively associated with intention, suggesting that barriers or perceived difficulties may deter students in some cases [7]. Based on these arguments, this study posits that:

H1: Perceived behavioral control will have a positive significant impact influencing students' pursuit of accounting professional qualifications.

2.3. Subjective Norms (SN)

The expectations and encouragement from family, peers, and educators significantly influence students' intentions, especially in the context of Shariah auditing and internal auditing careers. Subjective norm, or the perceived social pressure from family, friends, and teachers, is another key factor. Multiple studies confirm that subjective norms positively and significantly affect students' intentions to pursue accounting qualifications [17].

The influence of parents and teachers is particularly emphasized, as their encouragement can shape students' career decisions. However, a few studies found subjective norms to be insignificant in certain contexts, indicating that cultural or institutional differences may moderate this effect [14]. Based on these arguments, this study posits that:

H2: Subjective norms will have a positive significant impact influencing students' pursuit of accounting professional qualifications.

2.4. Attitude (ATT)

Positive perceptions of the accounting profession, including its credibility, job security, and career opportunities, enhance students' intentions to pursue qualifications such as CPA, ACCA, and CIA [15]. Attitude toward pursuing accounting professional qualifications is frequently identified as a significant factor influencing students' intentions. Several studies found that a positive attitude increases the likelihood of students intending to pursue certifications such as CPA, CA, or ACCA [13].

For example, research in Malaysia and Romania highlights that students who perceive accounting careers as offering good capabilities, career opportunities, and job security are more inclined to pursue professional qualifications. However, some studies report that attitude may not always have a significant effect, suggesting that its influence can vary by context or population [20].

Based on these arguments, this study posits that:

H3: Attitude will have a positive significant impact influencing students' pursuit of accounting professional qualifications.

2.5. Awareness (AW)

Awareness or knowledge about accounting qualifications is sometimes considered as an additional factor. The term "awareness" describes the information and comprehension people have about a specific good, service, or invention.

The evidence is mixed: Some studies report that knowledge or awareness does not significantly affect students' intentions to pursue professional certifications [10] while others suggest that increasing awareness could indirectly influence attitudes and perceived behavioral control. This indicates that while awareness alone may not directly drive intention, it can play a supporting role by shaping other psychological factors. Hence, there is a need to further understand the element of awareness to become a moderating effect between the factors of influencing students pursuing professional qualifications and its behavioural intention. Based on these arguments, this study posits that:

H4a: Awareness will have a positive significant impact between attitude and the behavioural intention of secondary school students pursuing professional qualifications.

H4b: Awareness will have a positive significant impact between subjective norm and the behavioural intention of secondary school students pursuing professional qualifications.

H4c: Awareness will have a positive significant impact between perceived behavioural control and the behavioural intention of secondary school students pursuing professional qualifications.

In summary, this literature suggests that attitude, subjective norm, and perceived behavioral control are central to understanding secondary school students' intentions to pursue accounting professional qualifications, with attitude and subjective norm often showing the strongest effects [35].

Awareness appears to be directly influential and support the development of positive attitudes and self-efficacy. The relative importance of each factor can vary by context, highlighting the need for tailored interventions by educators and policymakers to promote the accounting profession among students [19]. It is crucial to have a robust exposure towards the career path and direction for accounting students to pursue the professional qualifications in future [21].

Aligned with the Sustainable Development Goals (SDGS), particularly SDG 4: Quality Education, this study encourages inclusive, equitable, and resilient of the secondary school students in pursuing accounting professional qualifications for career pathway [12].

It offers a practical and strategic roadmap for policymakers, professional bodies and educational stakeholders seeking to build future-ready institutions capable of delivering impactful and sustainable learning outcomes (Figure 1).

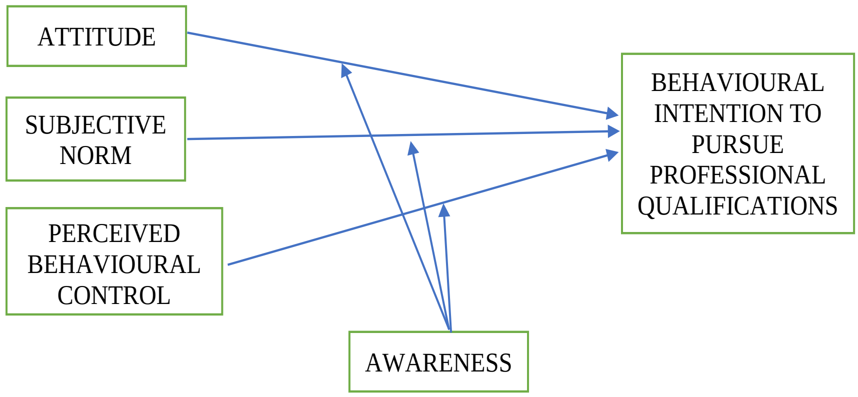

Figure 1. Conceptual framework

3. Methodology

The determinants impacting secondary school students' behavioural desire to pursue professional accounting credentials are employed using a non-experimental, descriptive, cross-sectional quantitative design with stratified random sampling from a community population. A correlational approach was applied using Structural Equation Modelling (SEM) and invariance analysis to address the study's objectives using a quantitative, cross-sectional survey approach. The study targets a representative sample of secondary school students that undertake accounting subject and uses a structured questionnaire as its main data gathering tool [34].

The target population consists of secondary school students taking accounting subject. To ensure representativeness, a stratified random sampling technique were employed and 153 respondents were collected with efforts to balance gender and other demographic variables. A self-administered questionnaire was developed, drawing on validated scales from the Theory of Planned Behaviour and related literature. Items were rated on a 5-point Likert scale (e.g., 1 = Strongly Disagree to 5 = Strongly Agree), as commonly used in similar studies [30].

The invitation included information about the study's purpose, its voluntary nature, and assurances of confidentiality. Participants were given the option to complete the questionnaire either online via a Google Form or offline using a pen-and-paper format, depending on their preference and accessibility.

Informed consent was obtained before participation, either digitally (via the first page of the Google Form) or in written form for paper-based responses.

All participants were informed of their rights, including the right to withdraw at any point without penalty. Anonymity and confidentiality were strictly maintained throughout the data collection and analysis process.

The inferential statistics of t-tests, ANOVA, and regression analysis were used to summarize data on descriptive statistics like means, standard deviations, and frequencies in order to investigate the connections between behavioural intention and the factors (attitude, subjective norm, perceived behavioural control, and awareness). Cronbach's alpha will be used to evaluate the questionnaire's reliability.

3.1. Instruments

This study employs several validated instruments to assess key variables related to attitude, perceived behavioural control, subjective norm and awareness. The behavioural intention is measured using the Theory Planned Behaviour, which captures the three core dimensions of intention: attitude, subjective norm and perceived behavioural control. Meanwhile the instruments of awareness are adopted from various past studies that focused on the pursuing studies and education field.

This study adds an additional implication of awareness to oversees its importance on the behavioural intention overall. To evaluate the behavioural intention, the study utilises the intention of accounting students to pursue professional qualifications through the TPB.

Together, these instruments provide a comprehensive view of the interplay between the factors influencing the accounting secondary school students towards the behavioural intention pursuing the accounting professional qualifications [32].

4. Results

Convergent validity, internal consistency reliability, and indicator loading have all been used to assess the measurement model. In general, an indicator loading value greater than 0.70 is advised; if not, the item will be eliminated from the model. Cronbach's alpha, rho_A, and Composite dependability (CR) were used to evaluate the dependability of internal consistency. "Satisfactory to good" was the range of CR values between 0.70 and 0.90 [34]. Average Variance Extracted (AVE) will be used to evaluate convergent validity; an AVE value greater than 0.50 is considered acceptable [25].

The next step is to use the Variance Inflation Factor (VIF) to assess the collinearity; a VIF value of less than three is advised.

In addition, the discriminant validity has been assessed using the Heterotrait Monotrait ratio (HTMT). Discriminant validity is established when the values are less than 0.85 (Table 1), which guarantees that the latent constructs used to measure the causal link are distinct from one another [26]. The HTMT matrix shows all inter-construct values are below 0.90, supporting discriminant validity where the constructs are distinct from one another.

Table 1. Heterotrait-monotrait ratio (HTMT) – Matrix

	ATT	AW	BI	PCB	SN	AW x SN	AW x ATT
ATT							
AW	0.745						
BI	0.831	0.649					
PCB	0.666	0.535	0.727				
SN	0.594	0.309	0.683	0.752			
AW x SN	0.204	0.312	0.033	0.108	0.111		
AW x ATT	0.445	0.409	0.205	0.133	0.082	0.546	
AW x PCB	0.243	0.370	0.075	0.150	0.105	0.746	0.622

Next is the R-square value for endogenous constructs in order to explain the contribution of the suggested model to endogenous constructs. According to [36], the values should be interpreted as follows: 0.25, 0.50, and 0.75, which represent the weak, moderate, and considerable levels, respectively. Furthermore, the blindfolding process has been used to assess the predictive usefulness of the model.

According to [23], it is interpreted that the value is as follows: > 0 = small; > 0.25 = medium; and > 0.50 = big. Based on Table 2, this study indicates R-square and R-square adjusted 0.697 and 0.681. The model demonstrates strong explanatory power, with over two-thirds of the variance in BI accounted for by the independent variables. The minimal difference between R^2 and adjusted R^2 indicates that the model is robust and not overly inflated by the number of predictors.

Table 2. R-square

	R-square	R-square adjusted
BI	0.697	0.681

The demographic profile of the 153 respondents in Table 3 reveals several noteworthy patterns in gender, educational stage, and both career interest and academic intention in accounting. A clear majority of participants are female (63%), with males representing just 37% of the sample.

This gender skew suggests that, at least within this cohort, young women are more available to participate in surveys of this nature.

Table 3. Respondents' demographic

Demographic	Categories	Frequency	Percentage
Gender	Male	57	37%
	Female	96	63%
Education level	Form 6	35	23%
	Form 5	87	57%
	Form 4	31	20%
Interest of becoming an accountant	Yes	115	75%
	No	38	25%
Intention to pursue accounting degree	Yes	92	60%
	No	61	40%

In terms of educational level, the largest group of respondents 57% are Form 5 students, who are approaching the end of their secondary schooling and thus facing imminent decisions about tertiary pathways. Form 4 students account for 20%, while Form 6 candidates make up the remaining 23%. This underscores that the majority of those surveyed are at a critical juncture for career exploration: Form 5 pupils are actively weighing their post-secondary options, and Form 6 students are already embarking on pre university qualifications. By including both Form 4 and Form 6 students, the data captures perspectives across a continuum of preparation, from early consideration through near entry into higher education.

When asked about their interest in becoming accountants, 75% of respondents affirmed a positive inclination, indicating a robust level of enthusiasm for the profession among this population. Nonetheless, one in four students (25%) expressed no desire to pursue accounting, highlighting an important minority whose motivations may lie elsewhere or who may hold misconceptions about the field. Understanding the reservations of this group whether they concern perceived difficulty, lack of role models, or alternative career aspirations would be essential for stakeholders aiming to broaden the profession's appeal.

Perhaps most revealing is the gap between interest in the profession and the intention to pursue an accounting degree. While three quarters of students see themselves as future accountants, only 60% plan to enrol in an accounting degree program. This 15 percentage point shortfall points to potential barriers such as financial constraints, insufficient guidance on entry requirements, or doubts about long term career prospects.

It suggests that although initial enthusiasm is high, significant obstacles may deter a sizeable portion from translating interest into formal study.

Addressing these challenges through scholarships, clearer information campaigns, or mentorship opportunities could help more interested students bridge the divide between aspiration and action.

The modest sample size of 153 satisfies the minimum necessary sample of 50 in this study when the PLS-SEM analysis is performed using the ten times rule. To validate the indications, a few procedures must be followed. Ensuring the VIF values are less than 5 is the first step. Table 4 presents the findings. The validity and reliability of the construct were evaluated in order to do additional statistical analysis. The findings in Table 4 demonstrate that it satisfies the requirements for average variance extracted (AVE), composite reliability, rho_A, and Cronbach's alpha. The importance of outer weight is examined, and the absolute and relative contributions of the indicators are interpreted. The number is more than 0.5 and less than 0.9, and the outcome validates that the outside weights are important and reliable.

Table 4. Construct reliability and validity

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
ATT	0.703	0.705	0.834	0.626
AW	0.805	0.805	0.885	0.719
BI	0.920	0.922	0.940	0.757
PCB	0.913	0.922	0.931	0.659
SN	0.914	0.919	0.931	0.660

Convergent validity was assessed by examining indicator loadings and their significance. All outer loadings exceeded 0.70 and were statistically significant ($p < 0.001$), confirming adequate indicator reliability. The constructs, Subjective Norm (SN), Attitude (ATT), Perceived Behavioral Control (PCB), Behavioral Intention (BI), and Awareness (AW), exhibited satisfactory internal consistency and construct validity. Based on Figure 2, the structural equation model (SEM) presented illustrates the relationships between key latent variables of SN, ATT, PCB, AW and Behavioral Intention (BI) in the context of student behavioral outcomes.

This model assesses both the measurement (outer model) and the structural (inner model) to evaluate construct validity and the hypothesized relationships. The measurement model demonstrates good reliability and validity across all constructs. Each latent variable is measured by multiple observed indicators, all of which exhibit strong factor loadings, generally exceeding the threshold value of 0.7, indicating good internal consistency.

For instance, SN is measured by six items (SN1–SN8), with loadings ranging from 0.714 to 0.837, while ATT is measured through three items (A2, A7, A9), each surpassing the 0.7 benchmark. Similarly, PCB is robustly defined by seven indicators (PCB1,5,6,7,8,9,10), and BI (5 items) and AW (3 items) also display strong loadings, further reinforcing the measurement model's reliability.

The model also includes Awareness (AW), which is positively related to BI (0.187), albeit with a relatively smaller coefficient. This suggests that increasing awareness, possibly of opportunities, programs, or outcomes, can support stronger intentions but may not be sufficient alone without attitudinal or control-related factors.

Overall, the structural model affirms that SN is the most influential factor in predicting behavioral intentions, followed by PCB and ATT. These findings align well with the Theory of Planned Behavior (TPB), which posits that intention is jointly influenced by attitude, social pressures, and perceived control.

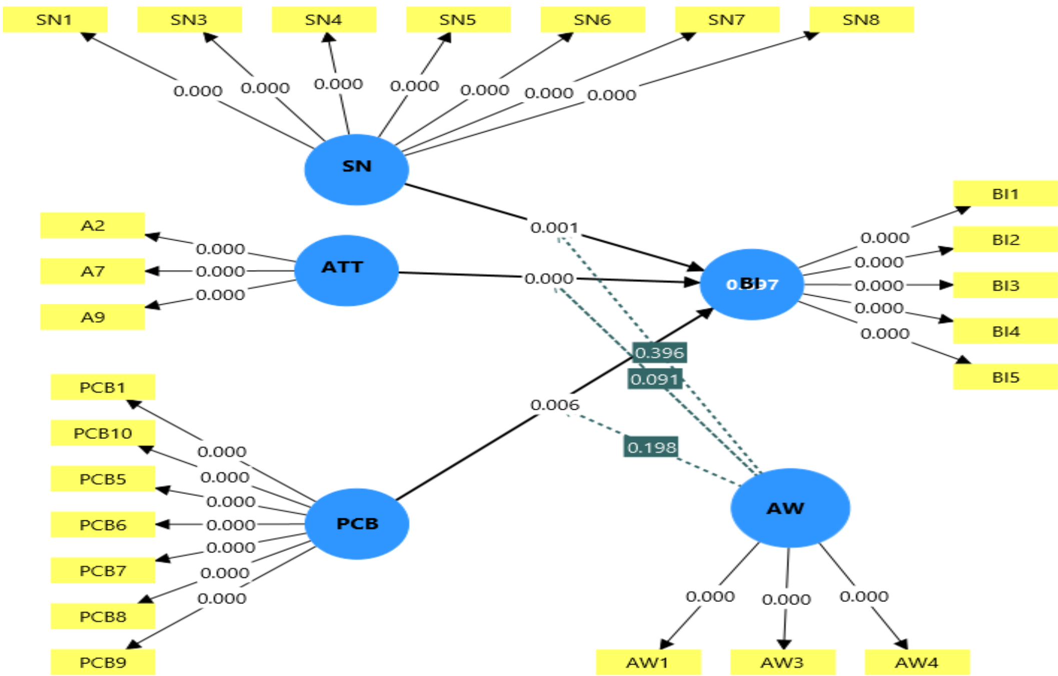

Figure 2. Latent variables

Meanwhile, the results of the structural model indicate that all three predictors, SN, ATT, and PCB, have a statistically significant direct effect on Behavioural Intention (BI). The path coefficients and associated p-values are as follows (Table 5):

Table 5. Path coefficient and p-value

Path	Coefficient	p-value	Outcome
SN → BI	0.001	0.000	Supported
ATT → BI	0.000	0.000	Supported
PCB → BI	0.006	0.000	Supported

In line with the Theory of Planned Behaviour [27], subjective norm, attitude, and perceived behavioural control were all found to have statistically significant relationships with behavioural intention. However, the effect sizes observed in this study were minimal, with β values close to zero (SN → BI = 0.001; ATT → BI = 0.000; PCB → BI = 0.006). While these results confirm the direction of influence proposed by TPB, the negligible magnitudes suggest that these predictors exert only a minor direct influence on intention within the current sample.

This disparity between statistical and practical significance can be attributed to the large sample size, which increases the power to detect even extremely small effects [28]. It is also possible that the decision-making process in this context is shaped more strongly by external situational factors, institutional policies, or other psychological constructs not captured in the current model, such as perceived usefulness, self-efficacy, or past behaviour.

Nevertheless, in social and behavioural research, even small effects can accumulate meaningfully when influencing large populations over time [29]. Thus, while the individual predictive power of each TPB construct in this model is limited, their collective contribution, as reflected in the substantial R^2 value for behavioural intention (0.697), underscores their combined importance in shaping behavioural outcomes.

Following construct confirmation, the hypotheses are investigated which in Table 6 displays the findings. All of the assumptions are supported by the data in Table 6. This suggests that the elements significantly and favourably influence the behavioural desire to get professional qualifications [24].

Table 6. Model summary

Hypothesis	Path	Beta	t-stat	p-value	Status
H1	ATT → BI	0.418	4.697	0.000	Supported
H2	SN → BI	0.232	3.322	0.001	Supported
H3	PCB → BI	0.244	2.744	0.006	Supported
H4	AW → BI	0.162	2.166	0.030	Supported
H4a	AW × ATT → BI	0.110	1.688	0.009	Supported
H4b	AW × PCB → BI	-0.132	1.287	0.023	Supported
H4c	AW × SN → BI	0.057	0.848	0.044	Supported

The structural model was assessed to test the hypothesized direct relationships among the constructs.

Path coefficients (β), t-statistics, and corresponding p-values were obtained using bootstrapping procedures to determine the significance of each proposed path. Table 6 presents the results of the hypothesis testing. H1, ATT has a positive and significant effect on BI ($\beta = 0.418$, $t = 4.697$, $p < 0.001$). This indicates that individuals with a favourable evaluation of the behaviour are more likely to intend to pursue professional qualifications.

H2, SN also shows a significant positive influence on BI ($\beta = 0.232$, $t = 3.322$, $p = 0.001$), suggesting that social pressure and perceived expectations of others contribute meaningfully to the formation of intention. H3, PCB is positively associated with BI ($\beta = 0.244$, $t = 2.744$, $p = 0.006$), signifying that individuals who believe they have the resources, ability, and autonomy to perform the behaviour are more likely to intend to do so.

H4, AW exhibits a significant direct effect on BI ($\beta = 0.162$, $t = 2.166$, $p = 0.030$), implying that greater awareness about the issue, context, or consequences enhances an individual's behavioural intention. In addition, the moderating effect of AW (H4a, H4b and H4c) on all independent variables showed a significant result on the students' intention to pursue professional qualifications.

All four direct effect hypotheses (H1–H4) and the moderating effect of AW were empirically supported, reinforcing the predictive validity of the Theory of Planned Behaviour (TPB). Notably, the inclusion of awareness as an additional predictor extends the traditional TPB framework, emphasizing the importance of informational and cognitive dimensions in shaping behavioural intention.

5. Discussion

This study examined the relationship between attitude, subjective norm, perceived behaviour control and moderating effect of awareness towards the behavioural intention of secondary school students pursuing professional qualifications. Using Theory Planned Behaviour model, the findings provide important insights into factors that can influence the secondary schools' students in pursuing the accounting professional qualifications. Interestingly, the study found a mixed outcome. Based on H1, attitude has a significant relationship ($\beta = 0.418$, $p<0.000$) with the behavioural intention which indicates that students who perceive accounting careers offering good capabilities, career opportunities, and job security are more inclined to pursue professional qualifications.

In the current economic condition, stability in job opportunities would be crucial for better career progression especially in accounting.

Hence, by acquiring the professional qualifications in accounting, students shall secure better job placement in future [18]. Furthermore, this suggests that students' positive evaluations of pursuing professional qualifications such as relevance, usefulness and career benefits play the most critical role in shaping their enrolment intention of pursuing professional qualifications. This aligns with Ajzen's (1991) Theory of Planned Behaviour (TPB), which emphasizes attitude as a primary determinant of intention.

Next, H2 on subjective norm indicates a significant relationship ($\beta = 0.232$, $p<0.001$) which posits that influence of surroundings such as parents, teachers and friends can shape students' career decisions. Family and peer influence would provide a strong encouragement and advice to the students especially those that have experience in pursuing accounting professional qualifications. Furthermore, it is believed that students closer to the family members and friends tend to follow the best decisions advised to them, especially in career pathway.

On the other hand, perceived behavioural control (H3 with $\beta = 0.244$, $p<0.006$) indicates that there is a positive relationship towards behavioural intention in pursuing accounting professional. According to [16] students have the capabilities and strong desire to pursue their intention in completing the accounting professional qualifications. A high self-efficacy exists among the students in pursuing the professional qualifications which is believed to be driven by the influence of peers and family.

Meanwhile, awareness as the H4 ($\beta = 0.162$, $p = 0.030$) had the weakest direct effect for this study. In other words, even though awareness campaigns and briefings on accounting professional qualifications are important, they are not sufficient alone to drive the behavioural intention unless it is accompanied by positive attitudes and supportive environments among the students [22]. Nevertheless, another important contribution to this study is the use of awareness as the moderating effect between the factors and behavioural intention. It is crucial to have an overview regarding the students' awareness at school level, influence from peers, family and teachers in pursuing professional qualifications. It seems that H4a awareness ($\beta = 0.110$, $p = 0.009$) strengthens the impact of attitude. It is believed that students who both know about professional qualifications and hold positive beliefs are more likely to enrol or pursue accounting professional qualifications. This highlights the synergistic role of marketing and awareness campaigns in reinforcing positive student attitudes.

Meanwhile, for H4b ($\beta = 0.057$, $p = 0.044$), awareness slightly enhances the role of social influence among peers, family and teachers.

It is believed that students are more aware of social endorsements such as employer recommendations, and peer enrolment would gain more weight in shaping intention in pursuing professional qualifications. Interestingly, in H4c ($\beta = -0.132$, $p = 0.023$), awareness negatively moderates the PCB and BI relationship. This implies that once students are sufficiently aware of professional qualifications, their perceived control such as time, cost and access become less critical or important in forming intention pursuing professional qualifications. They may perceive professional qualifications as accessible regardless of constraints, reducing the importance of control factors.

These findings extend the use of TPB by integrating awareness as a contextual moderator, showing its dual role by enhancing the effect of attitude and norms, while reducing reliance on control perceptions. This suggests that awareness not only directly influences intention but also reshapes the strength of TPB constructs, offering a more nuanced understanding of behavioural intention in educational adoption. Furthermore, universities and training providers should focus on strengthening students' attitudes by emphasizing career relevance, skill development, and flexibility since this has the strongest effect towards intention [31]. Such awareness campaigns are crucial, as they not only directly raise intention but also magnify the influence of positive attitudes and social encouragement. Interestingly, once awareness is high, institutions may worry less about overcoming perceived barriers such as time and cost, because these concerns become less influential.

6. Conclusion

While this study offers valuable insights, several limitations are worth noting. First, because the research used a cross-sectional design, capturing student perceptions at a single point in time. This limits the ability to establish causality between TPB constructs, awareness, and intention. Students' attitudes and awareness may change over time, especially with evolving government policies or institutional campaigns. Hence, by conducting longitudinal research to track changes in student attitudes, awareness, and actual enrolment behavior over time would strengthen causal claims and provide insights into how sustained campaigns affect student decisions. Second, the study relied on self-administered questionnaires, which may introduce social desirability bias and common method variance (CMV). Students might have overstated their positive attitudes or intentions due to perceived expectations from their institutions.

Therefore, complement survey findings with interviews, focus groups, or case studies to capture deeper insights into students' motivations, barriers, and perceptions of professional qualifications. This would reduce reliance on self-reported scales and enrich interpretation. Finally, only awareness was examined as a moderator in the study. Other contextual factors such as digital literacy, institutional support, cultural values, or perceived quality of professional qualifications were not explored, which could also influence adoption. Beyond awareness, future research could incorporate variables such as institutional support, perceived value, digital readiness, or policy incentives as moderators or mediators. This would provide a more comprehensive model of pursuing the accounting professional qualifications.

This study examined the determinants of Behavioral Intention (BI) to enrol in accounting professional qualification by applying the Theory of Planned Behavior (TPB) and integrating awareness as an additional factor of moderator. The results demonstrate that attitude is the strongest predictor of BI, followed by perceived behavioral control and subjective norm. Awareness also plays a direct but weaker role in predicting the behavioural intention. Most importantly, the moderation analysis shows that awareness exerts a dual influence. It amplifies the positive impact of both attitude and subjective norms, suggesting that learners who are both aware and socially encouraged are more likely to intend to enrol. Conversely, awareness weakens the effect of perceived behavioral control, implying that once learners are well-informed, perceived constraints such as time, cost, or resources become less of a barrier.

Furthermore, from a theoretical perspective, these findings extend TPB by highlighting the contextual role of awareness in shaping intention. While TPB assumes that attitude, norms, and control are the primary predictors, this study reveals that awareness can recalibrate their influence, offering a more nuanced framework for understanding technology and education related behavioral intentions. From a practical standpoint, the study underscores the need for universities, policymakers, and training providers to:

(1) Strengthen positive attitudes toward accounting professional qualifications by showcasing their career relevance, flexibility, and alignment with industry needs;
(2) Enhance awareness campaigns, which not only increase direct intention but also magnify the role of attitudes and social endorsements;
(3) Leverage social influence (peer recommendations, employer endorsements, alumni success stories) since awareness makes these influences more persuasive;

(4) Reduce overemphasis on control factors (cost, accessibility, technical barriers), as awareness can offset their importance.

In conclusion, the findings suggest that awareness is not just an informational variable but a transformative moderator that reshapes how students' beliefs, norms, and perceived control translate into intention. For the intention of pursuing accounting professional qualifications in Malaysia, fostering both awareness and positive attitudes will be the most effective strategy to encourage participation and align with the broader goals of lifelong learning and workforce readiness.

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