Misamis University
Ozamiz City

MANAGEMENT ACCOUNTING STUDENTS' PERCEIVED BARRIERS AND INTENTIONS FOR PURSUING INTERNATIONAL CERTIFIED MANAGEMENT ACCOUNTANT CERTIFICATION

A Thesis Paper Presented to the
Faculty of College of Business and Management
Misamis University
Ozamiz City

In Fulfillment of the Requirements for the Degree of
Bachelor of Science in Management Accounting

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November 2024

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DEDICATION

This research is dedicated to all those who have supported and inspired us throughout this journey. To our family, for their unwavering encouragement and belief in our potential. To our mentors and professors, whose guidance and wisdom have been invaluable. To our friends and colleagues, for their continuous support and shared enthusiasm. Lastly, to those who strive to innovate and contribute to the field of management accounting, may this work serve as a small step towards greater understanding and progress.

The Researchers

ACKNOWLEDGMENT

First and foremost, the researchers would like to thank the Almighty God for giving them blessings, especially for the strength, guidance, and courage in conducting the research and answering all the prayers;

Dr. Gilda L. Ilusorio, their adviser, for suggestions, support, and supervision to make this study successful;

Dr. Efren J. Barillo, CPA, MBA, FriAcc, AFBE, their dean and, at the same time, their research instructor, for his understanding and encouragement that the researchers will work hard, and those great ideas which helped in the realization of this study;

Dr. Renzitelo Alf P. Carpio, the chairperson of the panel, for his constant reminders, support, and academic guidance that awakened the researchers' enthusiasm;

Mr. Joseph C. Glenn Laput, whose statistical expertise was essential during the analysis of the data that has been collected;

The Panel of Experts, for their developmental suggestions and inputs for the development of this research;

The respondents, for their participation willingness to share their insights and experiences in this study.

Finally, the families, who extended their wholehearted and never-ending love, support, and encouragement in completing this study.

All of you, thank you so much!

The Researchers

ABSTRACT

This study examined management accounting students' perceived barriers and intentions toward pursuing the Certified Management Accountant certification. This study utilized a descriptive-correlational research design. This study took place in the selected universities in Northern Mindanao. This study targeted 208 respondents through a stratified sampling technique to assess their perceptions of barriers such as awareness, time constraints, financial cost, and limited support and resources, as well as their intentions to pursue the Certified Management Accountant certification such as career advancement, professional recognition, job security, and personal influence. Frequency and Percentage Distribution, Weighted Mean and Standard Deviation, Pearson Product Moment Correlation Coefficient, and Multiple Linear Regression were the statistical tools used in this study. The statistics revealed that respondents face significant barriers, with financial cost being a primary concern. The results indicate a strong motivation of the respondents towards pursuing the Certified Management Accountant certification, indicating that they recognize its value. The researchers recommend conducting further studies on a broader scope related to the findings. In conclusion, the perceived barriers and intentions suggest a need for accessible and affordable resources to ease the barriers and encourage more students to pursue the certification.

Keywords: *Management Accounting Students, CMA Certification, Perceived Barriers, Financial Costs, Time Constraints, Intentions, Career Advancement, Professional Recognition, Job Security, Personal Influence*

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Chapter 1

INTRODUCTION

Rationale of the Study

Management accounting functions are integral to business development and economic security within corporate management (Ostaev et al., 2021). Management accounting practices concentrate on budgeting, budget control, performance evaluation, benchmarking, cost management, and financial and risk assessment. (Rozaidy & Siti-Nabiha, 2023). Thus, a certification that would attest to the qualifications and proficiency in management accounting was realized. (Parks, 2022) The need for management accounting certification arose from the understanding that many companies emphasize the need for accountants who are more committed to management information requirements. In response to these needs, the title of Certified Management Accountant has emerged. (Petrović & Tanasić, 2021)

Management accounting students' pursuit of Certified Management Accountant (CMA) certification is influenced by their perceived barriers and intentions. Some of the significant barriers identified in the literature are the lack of awareness, insufficient time, cost constraints, and limited resources, contributing to their reluctance to pursue CMA certification. (Srirejeki et al., 2019; Egbide et al., 2020; Webster, 2020; Micabalo & Cruspero, 2022) Despite the barriers, students' intentions to pursue CMA certification are influenced by their aspirations for better career opportunities, professional recognition, job security, and the influence of family, friends, and lecturers. (Ghani & Muhammad, 2019; Rikawati & Arumsari, 2020; Sherly & Tjakrawala, 2022; Salsabila et al., 2022) These suggest that while barriers exist,

certification's value is recognized, indicating a potential pathway for increasing student engagement with CMA certification. Understanding these dynamics is crucial for student engagement and success in certifications.

As highlighted by various studies, the perceived barriers of management accounting students significantly impact the pursuit of professional certifications. The study conducted in Indonesia found that among the other five certifications, only 19.82% are aware of the CMA certification. This lack of awareness about the certification process and its benefits can deter students from pursuing the Certified Management Accountant (CMA) designation. (Srirejeki et al., 2019) Also, the studies of Juras (2019) and Lepere (2021) identify the required time in preparation for the exams as a critical constraint. Similarly, the study conducted in Kuwait by Al-Duwaila and Al-Mutairi (2020) determined that insufficient time to prepare for the exam was also a perceived obstacle. This finding was further supported by Noori et al. (2023), who state that the substantial amount of study often needed to obtain the certification is quite challenging. It was also identified that high academic standards and high costs were obstacles to certification. Alam (2022) adds that the high cost of obtaining certification in a particular sector was also an issue.

Intentions are crucial in motivating management accounting students to pursue professional certifications. Ghani and Muhammad (2019) highlight that students' aspirations for better career opportunities significantly drive their intentions to obtain professional certifications. This intrinsic motivation is further supported by Anas Meliana et al. (2022), who found that students' interest in obtaining certifications is positively influenced by their perceptions of the potential career advancements such

certifications offer. Additionally, Othman et al. (2021) emphasize that students strongly agree that opportunities for advancement are a primary factor influencing their intentions to pursue accounting certifications. Moreover, Yu et al. (2019) report that a significant percentage of respondents are inclined to take certification exams due to the perceived benefits of professional recognition and job security. The findings from these studies emphasize the importance of intentions as a driving force behind students' decisions to pursue certifications like the Certified Management Accountant (CMA).

Management accounting certification, particularly the Certified Management Accountant (CMA) designation, plays a vital role in the professional development of management accountants. This certification is recognized internationally and is a benchmark for expertise in having relevant knowledge and skills in management accounting. (Charles & Krumwiede, 2021). The Certified Management Accountant certification process requires candidates to meet specific educational qualifications, possess relevant professional experience, and offer greater career success than non-certified professionals. (Wolcott & Sargent, 2021). The increasing complexity of business environments and management accounting underscores the importance of obtaining a management accounting certification. (Petrović & Tanasić, 2021) The Certified Management Accounting designation enhances career advancement opportunities and increases earning potential and professional recognition within the industry (Noori et al., 2023). Furthermore, the growing interest in accounting certification programs is reflected in the 17% year-over-year growth of Certified Management Accounting candidates, indicating a strong demand for certified professionals in the field (Lawson, 2021)

The purpose of this research is to understand management accounting students' perceived barriers and intentions for pursuing international Certified Management Accountant certification. The researchers have explored the impediments they encounter and the motivations of the management accounting students regarding the Certified Management Accountant certification. This knowledge can inform the development of strategies and support systems to assist aspiring Certified Management Accountants. The conclusions in the review also offer practical recommendations to accounting students, practitioners, professional bodies, educators, and our future researchers who seek to understand the obstacles and motivations that could encourage or obstruct the pursuit of Certified Management Accountant certification.

This research attempts to close the population gap in work by thoroughly examining the management accounting students' perceived barriers and intentions for pursuing international Certified Management Accountant certification. Based on the review of prior research, there is a population gap. Some of these sub-populations have been unexplored and under-researched. The field of management accounting is important and worthy of investigation in the context of exploring the barriers and intentions for pursuing professional certifications. An investigation of this group is important as it can provide insights into the perceived barriers and intentions that may drive and hinder their pursuit of international certification.

Furthermore, previous research has focused primarily on the population of only those in accounting. Very little research has been done focusing on the management accounting sector. (Miles, 2017)

Theoretical Framework

The study utilized the Theory of Planned Behavior by Icek Ajzen (1991). The Theory of Planned Behavior (TPB) posits that behavioral intentions are influenced by perceived behavioral control, attitudes toward the behavior, and subjective norms (Bhatt et al., 2020). The theory of planned behavior explains that one's intentions best predict the individual's behavior; intentions are, in turn, predicted by attitude towards the behavior, subjective norms, or an individual's view of what important people in their life think they should or should not do, and the perceived behavioral control or individual's perception of their control over the behavior. Ajzen's Theory of Planned Behavior has been used to predict many different behaviors. The main factor in the theory of planned behavior is the individual's intention to perform a certain behavior. Generally, the stronger the intention to engage in a behavior, the more likely they are to perform it. (Ajzen, 1991)

The Theory of Planned Behavior has been applied in various contexts, including the intention to pursue certifications such as Chartered Accountant (Ananda & Ratnadi, 2021). The study of Anas Meliana et al. (2022) applied the Theory of Planned Behavior in their study to examine how different factors affected accounting students' interest in pursuing professional certification. They found that, along with other factors, perceived behavioral control or the students' perception of control over the behavior positively influenced students' interest in getting certified. Similarly, the study by Laksmi and Suciati (2018) asserted that the level of students' comprehension of the certification was influenced by their attitude and subjective norms, which positively affected their intention to earn professional accountant certifications.

The theory provides a strong framework for understanding and analyzing the students' intentions to pursue the Certified Management Accountant certification. The Theory of Planned Behavior posits that an individual's intention to perform a specific behavior, such as pursuing a Certified Management Accountant certification, is influenced by attitudes toward behavior, subjective norms, and perceived behavioral control.

Regarding intentions for pursuing international Certified Management Accountant certification, attitudes can be influenced by factors such as the perceived value and benefits of the certification, like career advancement, professional recognition, and job security. For instance, if management accounting students believe that international certification will advance their career opportunities, increase their professional recognition, or provide them with job security, they are more likely to have positive attitudes toward pursuing it, leading to a higher intention to do so. Subjective norms refer to the influence of external parties. People often feel unsure about what to do and may choose to follow the wishes, suggestions, or support of those closest to them, so a student's personal influence, such as their family, friends, peers, or instructors, may encourage them to pursue the certification. The perceived behavioral control is justified as a barrier to seeking international certification. For instance, awareness would affect the students' intentions since their awareness of the certification would greatly affect their intention to pursue a certification as they would only engage in a certification they already know.

Ajzen's Theory of Planned Behavior helped explain the decision-making process of management accounting students by linking their behavioral intentions to

pursue Certified Management Accountant certification with these three determinants. The better their attitude towards the behavior, the greater the supportive subjective norms, and the higher their perceived control over overcoming potential barriers, the more likely they are to express an intention to pursue the Certified Management Accountant certification.

In conclusion, the Theory of Planned Behavior (TPB) is the most appropriate framework, as it comprehensively explains students' perceived barriers and intentions and how internal perceptions and external influences shape their decisions to pursue professional certification pathways. Within the context of the theory of planned behavior, students' intentions are not solely driven by individual preferences but are also significantly influenced by social pressures and perceived barriers. This framework allows for a deeper discussion of the role of mentorship, guidance, and the impact of academic or financial obstacles. Therefore, the Theory of Planned Behavior substantiates the study by offering a structured approach to understanding the complex interplay of factors that affect students' intentions and behaviors.

Conceptual Framework

This study examined the relationship between perceived barriers and intentions. The first box shows the study's independent variable, which is the perceived barriers. Figure 1, as the Schematic diagram, illustrates the interplay between perceived barriers and intentions among students pursuing Certified Management Accountant certification. Perceived Barriers come in many forms and from many sources. The concept of "barriers" in this study refers to any obstacle that hinders management accounting students' access, progress, or achievement in obtaining international

certifications. These barriers are the specific challenges and limitations students encounter while striving for these credentials. They represent obstacles that stand in the way of students achieving their goals, hindering their progress and making it more difficult for them to succeed. Understanding these barriers is crucial for identifying strategies to promote greater accessibility to international certifications for management accounting students. It is identified as the independent variable of this study that will give effect to the dependent variable. This independent variable will focus mainly on the following barriers: awareness, time constraints, financial cost, and limited support and resources (Baporikar, 2023). It is believed that these are the most common obstacles that students usually encounter, affecting their various intentions in pursuing their courses. The independent variable is expected to show some impact on the said dependent variable.

Perceived barriers. It is a student's estimation of the level of challenge of social, personal, environmental, and economic obstacles to a specific goal or their desired goal status in that particular specialization. (Baporikar, 2023)

Awareness. It is defined as a dynamic process that allows a decision-maker to switch from habitual to optimal behavior through self-observation and explicit and implicit knowledge interplay. (Bizzarri et al., 2022) In the study of management accounting students' intentions and barriers in pursuing certification, awareness can influence students' readiness to pursue certification by shaping their understanding of its obstacles and perceived value. Awareness could directly impact their motivation, decision-making process, and ability to navigate perceived barriers.

Time constraints. It is defined as the difference between the available time and the time required to resolve a decision task. (Gonzalez 2004) When management accounting students intend to pursue international Certified Management Accountant certification, time can be a big problem. The certification test takes time, and they might not have enough due to classes and internships. Some students also have jobs or other responsibilities outside of school, which makes it hard for them to find extra time to study. Understanding these time issues can help schools and programs support students better in their certification efforts.

Financial cost. It is the monetary expenses incurred in acquiring goods or services, conducting activities, or running operations. It encompasses various expenditures such as production costs, operating expenses, capital investments, and overhead costs (Williams et al., 2024). Management accounting students facing financial barriers may need to carefully budget and plan for the costs associated with the certification. Time constraints can directly impact financial costs. Students with limited time may be forced to choose more expensive courses or accelerated study programs to prepare for exams. This obstacle can exacerbate financial burdens and further discourage them from pursuing certifications.

Limited support and resources. It is a level of assistance provided by an organization that is restricted in availability (Bredan, 2019). In terms of limited resources, these might mean temporarily or permanently unavailable resources that might be substituted. (Hogreve et. al 2023) This barrier can provide insights into management accounting students' challenges and obstacles due to inadequate support and resources. In recognizing and addressing the gaps in limited support and resources,

the entities can provide guidance, study materials, and financial assistance to enhance the support available to accounting students pursuing the Certified Management Accountant certification. It can support their resilience, problem-solving skills, self-motivated learning, networking opportunities, and focused preparation.

Moreover, the second box refers to the study's dependent variable, which is identified as the one that will receive or be affected by how the independent variable will be implied. Intentions refer to the student's mental state or commitment towards pursuing Certified Management Accountant certification in management accounting. It reflects the students' planned or expected behavior regarding whether they aim to seek and complete such certification. Additionally, Intentions also view a degree of willingness or determination management accounting students must pursue certification, which is influenced by their awareness of the certification's benefits, perceived personal or professional growth, or even practical considerations. Intentions are assumed to capture the motivational factors that influence behavior; they indicate how hard people are willing to try and how much effort they are planning to exert to perform the behavior. This study refers to the motivations for pursuing an international certification, such as career advancement, professional recognition, job security, and personal influence (Ajzen, 1991). These are expected to measure how greatly it will be affected by the independent variable.

Furthermore, by examining these variables, the study aims to understand how perceived barriers and intentions provide insights and impacts on students pursuing Certified Management Accountant certification. Thus, it contributes to the likelihood

of the students taking concrete steps towards earning Certified Management Accountant certification.

Intentions. As used in this study, these are the students' aim, design, end, goal, intent, objective, object, and purpose of pursuing academic endeavor. The intentions serve as the dependent variable of the study. Intentions are assumed to capture the motivational factors that influence behavior; they are indications of how hard people are willing to try and how much effort they are planning to exert to perform the behavior. (Ajzen 1991) In this study, this refers to the motivations in relation to the pursuit of an international certification such as career advancement, professional recognition, job security, and personal influence.

Career Advancement. The concept of career advancement is that a workplace that promotes opportunities for career advancement would typically include expanding employees' skill sets, giving them additional responsibilities that lead to a changing of their roles, acknowledging accomplishments through raises and promotions as well as offering a tailored career advancement plan for each employee that aligns with his or her professional goals. The definition of career advancement differs from individual to individual, ranging from reaching a top position at a particular company to gaining experience in multiple roles (Zikode, 2020). Management accounting students intending to pursue international certification recognize that attaining a globally recognized certification can enhance career advancement, which serves as a valuable credential tool to demonstrate expertise and commitment towards professional excellence on a global scale.

Professional recognition. Professional recognition encompasses acknowledging and validating an individual's achievements, expertise, and contributions within their professional field. It is defined as the recognition of an individual's achievement in completing knowledge and skills in a particular area or stage of practice (Meilianti et al., 2022). Professional recognition would serve as a motivating factor for management accounting students intending to pursue international certification. They recognize that these credentials would validate their skills and dedication and garner acknowledgment and validation from peers, employers, and industry professionals. Management accounting students aiming for international certification recognize the intrinsic value of the credential in facilitating career advancement and acknowledge its crucial role in gaining professional esteem.

Job security. It is a legal employment contract between an employee and an agency that leads to assurances of continued employment. Job security refers to an employee's expectations about the stability and longevity of his or her job in an organization; specifically, when employers fulfill their employees' expectations and make employees feel that their jobs are secure, the equal exchange relationships between employers and employees are established. (Hur 2019). An international Certified Management Accountant certification can make management accounting students more attractive to employers. It shows that they have special skills and knowledge in management accounting. With the certification, they have a better chance of getting a good job and keeping it. This knowledge can give them peace of mind, knowing they have valuable qualifications. Knowing that the Certified Management Accountant certification can improve their job prospects can motivate students to work

hard and pursue it. Understanding how the certification affects job security can help students make informed decisions about their career paths.

Personal influence. Personal influence refers to one's attitude toward one's behavior, wherein social influence is formed due to the pressure from the surrounding people toward the behavior. (Hammour, 2018; Owusu et al., 2018) The application of personal influence can provide valuable insights into the factors influencing individuals' decisions and actions. In pursuing Certified Management Accountant certification, personal influence such as family, friends, peers, and instructors can provide motivation, shared knowledge, collaboration, accountability, support, and networking opportunities. By leveraging the support and resources available through personal networks, accounting students can enhance their understanding, preparation, and chances of success in obtaining the Certified Management Accountant certification.

This framework helped the researchers understand how management accounting students' intentions are influenced by elements such as career advancement, professional recognition, job security, and personal influence while considering perceived barriers such as awareness, time constraints, financial cost, and limited support and resources. Various findings helped realize the significance of the determination of management accounting students to pursue their management accounting certification program.

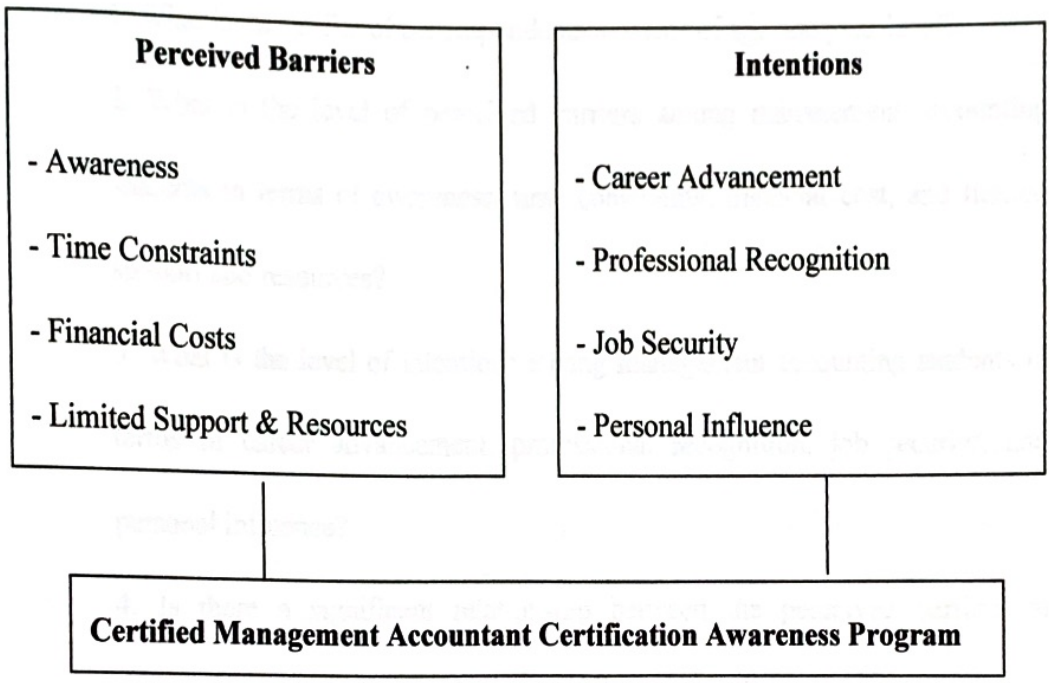


Figure 1. Schematic Diagram of the Study

Statement of the Problem

This study explored the management accounting students' perceived barriers and intentions for pursuing the international CMA certification. Specifically, this study will aim to answer the following questions:

1. What is the profile of the respondents in terms of age and year level?
2. What is the level of perceived barriers among management accounting students in terms of awareness, time constraints, financial cost, and limited support and resources?
3. What is the level of intentions among management accounting students in terms of career advancement, professional recognition, job security, and personal influence?
4. Is there a significant relationship between the perceived barriers of management accounting students and their intentions?
5. Is there a significant difference in the intentions of management accounting students for pursuing management certification when grouped according to profile?

Null Hypotheses:

Ho1: There is no significant relationship between the perceived barriers of management accounting students and their intentions.

Ho2: There is no significant difference in the intentions of management accounting students for pursuing management accounting certification when grouped according to profile.

Chapter 2

RESEARCH METHODOLOGY

Design

This study used a descriptive-correlational research design. This design aimed to describe two or more variables and their relationships. Descriptive correlation design can provide a picture of the current state of affairs. It can be a picture of a group of individuals, their thoughts, behaviors, or feelings. (McBurney & White, 2009). This design aims to describe the characteristics of a population and examine the relationships between two or more variables without manipulating them. The design allows researchers to gather detailed information about the variables of interest and assess how they are related, often using statistical methods to determine the strength and direction of these relationships (Creswell, 2014). Thus, this design was appropriate in the study since it explored management accounting students' perceived barriers and intentions for pursuing international CMA certification. The researchers used online surveys because the respondents were outside our area and had different schedules from the researchers.

Setting

This study was conducted at selected reputable higher institutions in Northern Mindanao, Philippines. The following criteria were observed when choosing the institutions: (1) they offer a Bachelor of Science in Management Accounting program, and (2) they are located in Northern Mindanao, Philippines. Among the localities in Northern Mindanao, three key locations were chosen: Bukidnon, Misamis Oriental, and Misamis Occidental provinces were chosen. Bukidnon, renowned for its academic excellence and agrarian economy, provided a prestigious institution ideal for examining

how perceived barriers and intentions affect desirable decisions. Misamis Oriental, a dynamic province known for its natural beauty, cultural richness, and economic potential, hosts several higher education institutions, creating an excellent setting. Misamis Occidental, a thriving financial and educational hub, is an ideal location for investigating due to its broad selection of financial institutions. The respondents were composed of management accounting students from these universities in Northern Mindanao to obtain a wide range of responses regarding the study. Gaining insight into the different provincial contexts can be very beneficial in boosting local economies and advancing sustainable development.

Respondents

The study chose 208 respondents through a stratified sampling technique. The total number of chosen management accounting students at the selected universities was determined using the Raosoft application, with a 50% margin of error and 95% confidence level, indicating a minimum of 193 respondents. Following the survey, we received a total of 208 responses. In choosing the respondents, the following criteria were observed: (1) they were enrolled in the Bachelor of Science in Management Accounting program, and (2) third or fourth-year students enrolled in the academic year 2023-2024. These year levels were selected based on the expectation that these students possess prior awareness of the Certified Management Accountant (CMA) certification. The study used a stratified sampling technique. Stratified sampling procedures are used in most research papers because they help ensure that a quality sample is located without biases to increase the findings' reliability and trustworthiness.

Instruments

This study utilized the following research instruments.

A. Management Accounting Students' Perceived Barriers for Pursuing International Certified Management Accountant Certification. This is a four point-Likert scale questionnaire that was adapted and modified from the studies of Al-Duwaila & Al-Mutairi (2020), Coe (2013), Hashim & Ghani (2020), Hutaibat (2012), and Trout & Blazer (2020) where respondents rated their level of agreement with a statement on perceived barriers for pursuing the international Certified Management Accountant certification as to awareness, time constraints, financial cost, and limited support and resources with a total of twenty-four (24) statements. The following scale was used:

Responses	**Continuum**	**Interpretation**
Strongly Agree (SA)	3.26 – 4.0	Very High (VH)
Agree (A)	2.51 – 3.25	High (H)
Disagree (D)	1.76 – 2.50	Low (L)
Strongly Disagree (SD)	1.0 – 1.75	Very Low (VL)

B. Management Accounting Students' Intentions for Pursuing International Certified Management Accountant Certification. This is a four point-Likert scale questionnaire adapted and modified from the studies of Chi et al. (2022), Hashim & Ghani (2020), and Saat et al. (2018), where respondents rated their level of agreement with a statement on intentions for pursuing the international CMA certification as to career advancement, professional recognition, job security, and personal influence with a total of twenty-four (24) statements. The following scale was used:

Responses	Continuum	Interpretation
Strongly Agree (SA)	3.26 – 4.0	Very High (VH)
Agree (A)	2.51 – 3.25	High (H)
Disagree (D)	1.76 – 2.50	Low (L)
Strongly Disagree (SD)	1.0 – 1.75	Very Low (VL)

Data Collection

Before conducting the research study, the researchers asked for permission through a letter from the college dean, which the thesis adviser conferred before the questionnaire was given to the respondents. A consent letter was also emailed to the institutions where the respondents are currently connected. After the questionnaires were evaluated and a permit was granted, the researchers conducted the survey via an online platform due to the long-distance location. Other important research activities, such as tallying responses, organizing data, analyzing data, and interpreting data, followed.

Ethical Considerations

Protection of the privacy of research respondents, adequate level of confidentiality of the research data, and the anonymity of individuals participating in the research were ensured. Moreover, deception and exaggeration about the research aims and objectives were avoided to prevent the responses' biases. Finally, any communication about the research was done with honesty and transparency, and any misleading information and representation of primary data findings were avoided.

Data Analyses

To have an accurate interpretation of the data, the following statistical tools were used.

Frequency and Percentage Distribution. These tools were used to determine the frequency and percentage of all questionnaire responses, including the demographic profile of the respondents.

Weighted Mean and Standard Deviation. These tools were utilized to determine the level of management accounting students' perceived barriers and intentions for pursuing international Certified Management Accountant certification.

Pearson Product Moment Correlation Coefficient (Pearson R). This tool was used to determine the correlation between management accounting students' perceived barriers and intentions for pursuing international certification

Multiple Linear Regression. This tool was used to analyze the relationship between management accounting students' perceived barriers and intentions for pursuing the international Certified Management Accountant certification.

Chapter 3

RESULTS AND DISCUSSION

Respondents' Demographic Profile

Table 1 presents the demographic profile of the Management Accounting Students Pursuing International Certified Management Accountant Certification in the selected universities. It represents the profile of the 208 respondents in terms of age and year level. The finding reveals a clear trend in the age distribution of management accounting students. The majority of respondents fall within the age range of 20 to 23 years old, with 22-year-olds being the most common age group with 64 individuals representing 30.8% of the sample. This finding means that 22-year-olds are the common age range of students pursuing studies in management accounting. The second most common age group among management accounting students is age 21, with 53 individuals accounting for 25.5%. They are followed by the aged 23 and 20, with 33 and 32 individuals with a percentage of 15.9% and 15.4%, respectively. The remaining age group are 24 and 19, with 13 and 11 individuals accounting for 6.3% and 5.3%, respectively. The least represented age is 25, with two individuals, with a percentage of 1%. Among the 208 students, 140 are in their 3rd year, accounting for 67.3% of the total student population. On the other hand, there are 68 students in their 4th year, representing 32.7% of the total student population. This result illustrates the distribution of students across the third and fourth years.

This alignment between the age and year level distribution and the field of study suggests that the sample aligns with the typical demographic profile of students pursuing management accounting. The findings supported the research study's goal of

analyzing the demographic of management accounting students pursuing management accountant certification at the selected universities in Northern Mindanao. It aided research in categorizing the distinctions between management accounting students based on age and year level.

Table 1

Respondents' Demographic Profile *(n=208)*

Category	Frequency	Percentage
Age		
22	64	30.8
21	53	25.5
23	33	15.9
20	32	15.4
24	13	6.3
19	11	5.3
25	2	1.0
Total	**208**	**100%**
Year Level		
3rd year	140	67.3
4th year	68	32.7
Total	**208**	**100%**

Level of Perceived Barriers among Management Accounting Students

The level of perceived barriers among management accounting students is presented in Table 2. Based on the findings, Management Accounting Students have a Very High Level of perceived barriers. The overall mean is 0.3262, with a standard deviation of 0.3772. Relative to its constructs, financial costs have gained the highest mean score of 3.421 and a standard deviation of 0.5041. Meanwhile, the awareness is also Very High, with a mean of 3.264 and a standard deviation of 0.4754. On the other hand, time constraints show a little variance among its constructs, with a mean of 3.243 and a standard deviation of 0.5041. Limited resources are rated as slightly lower among

all constructs, showing a mean of 3.21 and a standard deviation of 0.6112, interpreted as a High level.

The mean and standard deviation data provided comprehensive and dynamic decisions into management accounting students' perceived barriers. The findings reveal that Management Accounting Students concur with the potential obstacles to achieving the certification, including a high expense of financial cost, strong awareness of barriers, time constraints, and lack of limited resources. The overall mean score shows a result of Very High, which means that management accounting students consistently view these perceived barriers as a major challenge in their field.

Regarding constructs, financial cost with a mean score is interpreted as very high, suggesting that the expense of certification is a strong deterrent that undermines students' confidence in pursuing the Certified Management Accounting credential, as financial concerns may discourage them from attempting it. Awareness, with a mean score of very high, shows that students are aware of the obstacles and feel these challenges could significantly impact their ability to achieve certification. Time constraints are interpreted as a high means that the Certified Management Accountant certification requires rigorous preparation, and many students struggle to find enough time to balance other commitments. Limited resources with a mean score of high suggest that students strongly need better access to licensure review resources essential for achieving certification and goals.

Educational institutions and Professional bodies can support more students despite their constraints in pursuing certifications and enriching their educational experience by providing guidance, mentorship, workshops, and support systems,

ultimately preparing them for successful careers in management accounting. The implication is that management accounting students are well certain of the challenges they face in pursuing certification, underscoring the significant obstacles they associate with obtaining certification. As barriers come from many forms and sources, by offering comprehensive support systems, such as scholarships, career counseling, and accessible study tools, institutions can reduce the impact of these barriers, enabling students to pursue and complete certifications like the Certified Management Accountant confidently.

Literature provides substantial support for this finding. Alam (2022) highlighted that the high certification cost is a major issue across various sectors. Likewise, Noori et al. (2023) identified financial costs as a key barrier to certification, emphasizing that the demands of high academic standards often come with significant expenses. Williams et al. (2024) define financial costs to include certification fees, study materials, and preparation courses. Many students report that these financial constraints greatly affect their ability to pursue certification, often causing them to delay or abandon their goals.

The high financial costs, including exam fees, study materials, and preparatory courses, pose a major deterrent to certification, often causing students to delay or abandon their goals. It implies that professional bodies and educational institutions should offer financial support such as scholarships, reduced fee installment plans, or corporate sponsorships, enabling students to pursue and complete their certification with less financial strain. Additionally, partnerships with industry to subsidize

employee certification costs could provide students with the necessary financial resources to pursue and complete their certification without undue strain.

The findings show alignment with the study conducted by (Srirejeki et al., 2019), who found that only 19.82% of respondents in Indonesia were aware of the Certified Management Accountant certification, indicating that while awareness is increasing, more efforts are needed, especially in regions where certifications are less discussed. Bizzarri et al. (2022) further highlight that while students may recognize the value of certification, awareness alone does not always drive action but can influence decision-making and motivation to overcome barriers.

The high level of awareness alone does not always lead to action due to barriers like time, cost, and resources. Therefore, professional bodies and educational institutions should offer support through guidance, workshops, mentorship, career fairs, and financial aid, helping students move from awareness to actual certification, such as the Certified Management Accountant (CMA) program, and exploring its career benefits.

Several studies corroborate Noori et al.'s (2023) findings and highlight the significant time commitment required for certification, which is a major challenge for students. Gonzalez (2004) also found that time constraints, such as balancing academics, internships, part-time jobs, and personal commitments, limit students' ability to prepare for the Certified Management Accounting exam. Additionally, the lack of access to study materials, guidance, and mentorship further impacts their preparedness.

The high-level time constraints indicate that students find it challenging to dedicate sufficient time to preparing for the Certified Management Accounting exam. Given this, educational institutions and professional bodies should consider offering more flexible study options, such as online courses or self-paced learning programs, to accommodate students' schedules. Additionally, providing structured study plans, time management resources, and more accessible preparatory materials could help students better navigate their busy schedules and improve their chances of successfully obtaining certification.

This result is consistent with the findings of Micabalo and Cruspero (2022), who found that the availability of review resources played a significant role in graduates' decisions to pursue certification exams. Similarly, Webster (2020) concluded that respondents needed more resources, including access to quality study materials, mentorship from experienced professionals, and a supportive academic environment. This reinforces the findings of Bredan (2019), who highlighted that resource limitations are often insufficient and difficult to access. Furthermore, it is consistent with Hogreve et al. (2023), who noted that temporary and permanent resource constraints create significant challenges, necessitating alternative support systems.

The high level of limited resources hampers students' preparation for the Certified Management Accounting exam. Educational institutions and professional bodies should invest in expanding resource availability, including providing high-quality Certified Management Accounting preparatory study materials or courses, online resources, and mentorship programs. Collaborative efforts with professional organizations to offer webinars, practice exams, and personalized guidance could

bridge the lack of resources, enhancing student preparedness and confidence in pursuing certification.

Table 2

Level of Perceived Barriers among Management Accounting Students in terms of Awareness, Time Constraints, Financial Costs, and Limited Support & Resources (n= 208)

Constructs	M	SD	Interpretation
Financial Costs	3.421	0.4810	Very High
Awareness	3.264	0.4754	Very High
Time Constraints	3.243	0.5041	High
Limited Resources	3.121	0.6112	High
Overall Level of Perceived Barriers	**3.262**	**0.3772**	**Very High**

Scale: 3.26 – 4.0 (Very High); 2.51 – 3.25 (High); 1.76 – 2.50 (Low); 1.0 – 1.75 (Very Low)

Level of Intentions among Management Accounting Students

The level of intentions among management accounting students is presented in Table 3. Based on the findings, Management Accounting students have a Very High Level of intentions. The mean score across all constructs is 3.309, with a standard deviation of 0.4022. Regarding its constructs, career advancement has gained the highest mean score of 3.418 and a standard deviation of 0.4459. Meanwhile, Job security ranks closely, with a mean of 3.353 and a standard deviation of 0.4551. Moreover, Professional recognition is found to have a high level, with a mean of 3.344 and a standard deviation of 0.4734. Personal influence, though slightly lower, showed a mean score of 3.123 with a higher standard deviation of 0.6976.

The mean and standard deviation data offer a comprehensive and detailed analysis of management accounting students' intentions to pursue certification. The findings indicate management accounting students' strong inclination towards pursuing

career-related goals, with very high levels of intention across key constructs such as career advancement, job security, professional recognition, and personal influence. The data suggests that students perceive certification as a critical pathway to career progression, stable employment, and enhanced professional credibility. The high mean scores across these constructs underscore the significance management accounting students place on these goals, while the standard deviation reflects diverse personal motivations. The overall mean score shows a result of a very high level of intentions, indicating a strong commitment to professional goals and giving substantial value to students associated with certification as a strategic means to secure and advance their careers in the management accounting field.

Regarding constructs, career advancement with a mean score interpreted as Very High Level indicates that management accounting students prioritize opportunities for growth and progression in their chosen field. It emphasized that students see management accounting certifications as a pathway to achieving higher positions and responsibilities within the profession. Job security, with a mean score interpreted as Very High Level, reflects students' perception of certification as a means to ensure stable employment. Management accounting students associate certification with increased stability and view it as a strategic step to secure their professional careers in the future in an increasingly competitive job market. Professional recognition is found to have a high level, indicating that management accounting students value the acknowledgment of their expertise and achievements within the professional community. Management accounting students view certification as a valuable credential that enhances their professional standing, supporting their desire for respect

and credibility in the workplace. Although slightly lower, personal influence is interpreted as a High Level of intention; it indicates some variability among students in how much they value personal impact and influence. While the majority recognized the benefits of certification for their personal brand and leadership capacity, this variability suggested differing personal aspirations in terms of the roles they aimed to play within their organizations.

The findings reveal that management accounting students have strong intentions to pursue management accounting certification, as reflected by its very high mean score among the intentions studied, which is well-supported by existing literature. This finding is consistent with the study by Ghani and Muhammad (2019), who identified enhanced career opportunities as a strong driver for students considering professional certificates. Similarly, Anas Meliana et al. (2022) observed that the potential for career growth significantly impacts students' desire to obtain certifications, as they perceive it as a strategic advantage in a competitive job market.

This emphasis on career advancement highlights the importance of targeted career guidance and mentorship for management accounting students. Academic institutions and professional organizations could support this by offering information sessions, workshops, and mentorship programs that specifically address the career benefits of Certified Management Accounting certification. Such initiatives could strengthen students' understanding of how certification aligns with long-term career success, further enhancing their commitment to achieving the Certified Management Accountant certification credential.

The findings align with the study conducted by Yu et al. (2019), which noted that many students view certifications as a means to enhance their job security in a competitive and rapidly evolving job market. Salsabila et al. (2022) further support this, finding that students perceive certifications as a means to secure long-term employment due to the growing demand for certified professionals.

The emphasis on job security in the findings suggests that students recognize the Certified Management Accountant certification credential as an asset that can provide career resilience and protection, particularly in uncertain economic climates. Students are attuned to the job market's volatility and see Certified Management Accountant certification as a tool for resilience. To further reinforce this, institutions could discuss how certifications enhance job stability, particularly in challenging economic conditions. Sharing real-world examples of Certified Management Accounting professionals who have successfully navigated career challenges could strengthen this perception, reinforcing the Certified Management Accountant value as a credential that protects career longevity.

Several studies corroborate the findings by Yu et al. (2019), who noted that certification offers students enhanced credibility and status in the professional community. Othman et al. (2021) similarly highlighted that certifications like the Certified Management Accounting Certification represent prestigious markers of expertise, which aspiring professionals highly value. This desire for recognition reflects students' aspirations to stand out among peers and be acknowledged for their skills and knowledge.

This high motivation for professional recognition highlights the importance of the management accounting certification's reputation as an esteemed credential. To strengthen this intention, academic programs could emphasize the Certified Management Accountant certification's status in the industry, perhaps by inviting industry experts to discuss the value of professional credentials. Such initiatives would reinforce the students' pursuit of certification to earn recognition and respect within the profession, affirming the certification's value in establishing a respected professional identity.

Compared to other constructs, personal influence had a lower mean score. These findings align with the study by Rikawati and Arumsari (2020), which highlighted that personal influence is important but secondary to intrinsic motivators like career advancement and job security. Similarly, Sherly and Tjakrawala (2022) found that students prioritize personal goals over external influences when making professional decisions.

While personal influence is less significant, it can still play a supportive role in student's certification journeys. Institutions could foster peer mentorship programs, enabling students to connect with recent Certified Management Accounting graduates or young professionals. While external influences may not be the primary motivators, hearing experiences from recent Certified Management Accountants could validate students' intentions and reinforce their commitment to the certification process, offering motivation through relatable, real-world examples.

Table 3

Level of Intentions among Management Accounting Students in terms of Career Advancement, Professional Recognition, Job Security, and Personal Influence (n= 208)

Constructs	M	SD	Interpretation
Career Advancement	3.418	0.4459	Very High
Job Security	3.353	0.4551	Very High
Professional Recognition	3.344	0.4734	High
Personal Influence	3.123	0.6976	High
Overall Level of Intentions	**3.309**	**0.4022**	**Very High**

Scale: 3.26 – 4.0 (Very High); 2.51 – 3.25 (High); 1.76 – 2.50 (Low); 1.0 – 1.75 (Very Low)

Significant Relationship between the Perceived Barriers of Management Accounting Students and Their Intentions

Table 4 presents the significant relationship between the perceived barriers of management accounting students and their intentions. The table illustrates the correlation between perceived barriers and intentions among management accounting students, utilizing Spearman's rho as the statistical measure. The correlation coefficient between perceived barriers and intentions (r-value) is 0.482, and the significance level (p-value) is 0.000.

The correlation coefficient of 0.482 indicated a strong positive relationship. This correlation implies that a change in the perceived barriers is a strong indicator that a similar change in the intentions would also occur. The correlation is very significant, as observed by the significance level (p-value) of 0.000, which is less than 0.001. This confirms a significant relationship between the perceived barriers of management accounting students and their intentions. Thus, the researchers rejected the null hypothesis that there is no significant relationship between the perceived barriers of management accounting students and their intentions.

These results align well with the observations of Noori et al. (2023), who noted that while the importance of certification for professional growth is recognized, various barriers hinder the intentions in certification examinations. Moreover, Egbide's (2020) results note that significant barriers such as time and cost influence the students' intention to acquire certifications. In addition, a study by Webster (2020) also emphasized that challenges like limited access to resources can hinder individuals' intention to pursue certification.

The findings indicate a strong correlation between perceived barriers and intentions, suggesting that students' belief in overcoming challenges directly affects their motivation to seek certification. The relationship between the variables highlights the importance of understanding how perceived barriers influence students' intentions to pursue management accounting certifications. It also emphasizes the need for supportive measures to help them navigate these challenges effectively. Changes in perceived barriers directly and significantly impact the intentions of management accounting students. A supportive environment that addresses perceived barriers can foster positive attitudes toward certification as students begin to view it as an attainable goal. This shift in perception can lead to increased motivation, as students become more focused on benefits rather than limitations, encouraging them to take proactive steps towards pursuing the CMA certification.

When students observe that the certification process can be successfully navigated despite the perceived barriers, it can create positive feedback and further motivate them to pursue their certification goals. The correlation emphasizes the need for efficiency and access to affordable and convenient resources to motivate individuals

in their certification pursuits. By actively addressing the barriers, educational institutions can enhance students' motivation and commitment to pursuing professional certifications by implementing necessary interventions. This benefits the students and contributes to the overall growth and competency of the management accounting profession, ensuring a skilled workforce ready to meet the demands of the industry.

Table 4

Significant Relationship between the Perceived Barriers of Management Accounting Students and their Intentions *(n=208)*

Variable	r-value	p-value	Remarks
Perceived Barriers and Intentions	0.482	0.00	Strong Positive Correlation / Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

*2) . **p<0.01 (Highly Significant); *p<0.05 (Significant); *p>0.05 (Not Significant)*

Significant Difference in the Intentions among Management Accounting Students when Grouped According to Profile

Table 5 presents the significant difference in intentions among management accounting students when grouped according to age and year level. The table presents the ANOVA results for intentions among management accounting students. For the age variable, the f-value is reported as 1.305 with a probability (p-value) of 0.257, while the year-level variable has an f-value of 1.533 and a probability (p-value) of 0.217.

The figure details that there is no significant difference in intentions across different age groups. Similarly, the students' intention is also significantly unaffected when based on year level. The findings imply that intentions are consistent across age groups and year levels. This verifies that there is no significant difference in the intentions of management accounting students when grouped according to age and year level. Thus, the researchers accepted the null hypothesis that there is no significant

difference in the intentions of management accounting students for pursuing management accounting certification when grouped according to profile.

This finding supports the study conducted by Chi et al. (2022), which indicates that demographic variables may not be as pivotal in determining students' intentions to pursue accounting qualifications. Similarly, Owusu et al. (2018) also suggest that demographic factors like age and year level do not shape students' certification intentions. In addition, Laksmi & Suciati (2018) also found that knowledge about certifications did not significantly affect the students' intentions, and factors other than age or educational level are more influential in forming individuals' intentions to pursue professional certifications. However, this contradicts the findings of Yu et al. (2019), which highlighted that younger professionals show a higher probability of participating in certification processes, suggesting that age can determine one's willingness to invest in professional development. Similarly, research by Ghani and Muhammad (2019) has shown that younger students, particularly those in lower year levels, often exhibit a greater desire for professional development opportunities, including certifications, as they are still defining their career paths.

This lack of significant difference implies that students share similar intentions regardless of age and year level, which may reflect a common understanding within the group. This suggests that factors other than their demographics influence students' intentions to pursue certifications. Regardless of age or year level, students may share similar goals and ambitions related to their professional development, leading to a uniform level of intention across different groups. This indicates that the desire to pursue certification transcends age and educational progression, emphasizing the

importance of individual aspirations over external factors. Overall, the results indicate that these demographic profiles are not determining factors in the intentions of management accounting students, highlighting the need to explore other variables that may influence their intention to pursue certifications such as the CMA.

Table 5

Significant Difference in the Intentions among Management Accounting Students for Pursuing Management Accounting Certification when Grouped According to Profile (n=208)

Variable	f-value	p-value	Interpretation
Age	1.305	.257	No Significant Difference
Year Level	1.533	.217	No Significant Difference

Note: Dependent Variable: Intention

Chapter 4

SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

Summary

In the pursuit of career growth and professional advancement, the Certified Management Accountant (CMA) certification offers management accounting students valuable opportunities for job security, career progression, and professional recognition. This study explored the significant relationship between management accounting students' perceived barriers and intentions for pursuing the international Certified Management Accountant certification. Specifically, this study aimed to answer the following questions: (1) What is the profile of the respondents in terms of age and year level?; (2) What is the level of perceived barriers among management accounting students in terms of awareness, time constraints, financial cost, and limited support and resources?; (3) What is the level of intentions among management accounting students in terms of career advancement, professional recognition, job security, and personal influence?; (4) Is there a significant relationship between the perceived barriers of management accounting students and their intentions?; (5) Is there a significant difference in the intentions among management accounting students when grouped according to age and year level?

By examining these variables, the study seeks to provide insights into the specific deterrents and drivers influencing management accounting students' certification decisions. In understanding these influences, the research intends to highlight how factors such as financial constraints or time limitations deter some students, while career motivations—such as advancement, job security, and

professional status—encourage others to take concrete steps toward earning the Certified Management Accountant designation.

This study utilized the descriptive-correlational design, in which the data was collected through surveys from 208 third-year and fourth-year students currently enrolled in the Bachelor of Science in Management Accounting program during the academic year 2023-2024 at selected reputable higher education institutions located within the region of Bukidnon, Misamis Oriental, and Misamis Occidental in Northern Mindanao, Philippines. To understand the relationships between barriers and intentions, the data will be analyzed using statistical methods, including frequency and percentage distributions, Weighted Mean, Standard Deviation, Pearson Correlation, and Multiple Linear Regression.

The findings from this study are expected to inform educators, professional bodies, and institutions on how to develop targeted support systems—such as financial aid, preparatory resources, and awareness programs—that encourage and assist students in overcoming barriers to Certified Management Accountant certification. This research ultimately seeks to increase the likelihood of students pursuing the Certified Management Accountant designation, thereby supporting their career growth and success in management accounting.

Findings

The study yielded the following findings:

1. The significant majority of the research captured the perspectives of students aged 22 or younger, most of whom were in their third year of study.

2. The perceived barriers among management accounting students regarding awareness, time constraints, financial cost, and limited support and resources were very high. The financial costs associated with certification, having the highest mean, were particularly significant in their decision-making, followed by awareness, time constraints, and limited support and resources.
3. The level of intentions among management accounting students regarding career advancement, professional recognition, job security, and personal influence was very high. Career advancement obtained the highest mean, followed by job security, professional recognition, and personal influence.
4. The perceived barriers of management accounting students have a strong positive correlation to their intentions.
5. When grouped according to profile, there is no significant difference in the intentions of management accounting students to pursue management accounting certification.

Conclusions

The following conclusions were drawn based on the findings of the study:

1. The study revealed that the management accounting students' most prevalent age range is 20-23 years old. The 3rd year students also have higher participation rates than the 4th year students.
2. When management accounting students believe their perceived barriers, whether related to awareness, costs, time, or resources, are too significant to overcome, this becomes a deterrent to their pursuit of the CMA certification.

3. Management accounting students, driven by career advancement, professional recognition, job security, and personal influence, have high intentions of obtaining the CMA certification.
4. The barriers that students perceive in pursuing the Certified Management Accountant certification are strongly connected to their intentions or decisions to pursue it.
5. Management accounting students' intentions to pursue Certified Management Accountant certification are similar, regardless of their age or year level.

Recommendations

Based on the conclusions drawn from this study, here are some recommendations for further research:

1. Universities and professional bodies should work together to run awareness campaigns to guide students through the Certified Management Accountant (CMA) certification process, benefits, and career pathways.
2. Since high costs are a major deterrent, institutions and certification bodies should offer better financial options. Partnerships with the industry could also provide sponsorships to ease students' financial burdens and provide free or discounted resources that will help students in terms of financial capacity.
3. As time constraints are one of the major challenges, institutions should offer flexible study options. Offering study leave or part-time options for working students can also help them prepare for exams.

4. To help students with study materials, universities should offer study resources or preparatory materials designed to help students be well-prepared for pursuing certification exams. Partnering with professional organizations to offer updated study resources can improve student preparedness for certification exams.
5. Institutions could create support networks for students attempting to take Certified Management Accountant (CMA). These can help students stay motivated, share resources, and get guidance through certification.
6. Professional bodies and educational institutions should highlight how Certified Management Accountant (CMA) certification boosts career incentives or career motivations. Showing these benefits associated with career growth can motivate students to pursue certification despite challenges.

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Appendix A

Survey Questionnaire

MANAGEMENT ACCOUNTING STUDENTS' PERCEIVED BARRIERS FOR PURSUING INTERNATIONAL CMA CERTIFICATION

Adapted from the studies of of Al-Duwaila & Al-Mutairi (2020), Coe (2013), Hashim &Ghani (2020), Hutaibat (2012), & Trout & Blazer (2020) Questionnaire

Instruction: When thinking about the perceived barriers in pursuing international CMA certification among management accounting students, how do you rate the statement? The following items describe the perceived barriers of management accounting students' in pursuing international CMA certification. Please read the statements carefully and rate honestly. Place a "✓" in the selected box aligned with your choice next to the statement. Use the scoring guide to indicate your rating. Check the column to signify your rating. Rest assured that your answers will be kept confidential. Thank you very much.

Direction: Rate the statements by placing a ☑ using the following scales:

4 – Strongly Agree 3 – Agree 2 – Disagree 1 - Strongly Disagree

Respondent's Profile

Year Level: _____ **Age:** _____

Statements	Strongly Agree	Agree	Disagree	Strongly Disagree
	4	3	2	1
A. Awareness				
1. I am aware of professional management accounting associations and the qualifications they offer.				
2. I am aware that the existence of these associations has influenced my interest in the CMA certification.				
3. I participate in events or activities organized by professional management accounting associations.				
4. I am aware of the support provided by management accounting professional bodies to students.				
5. I have utilized support from these professional bodies, such as scholarships, study resources, or mentoring.				
6. I think the support from these professional bodies is				

	significant in my decision to pursue the CMA certification.				
B. Time Constraints					
1.	I think it takes too long to obtain a professional certification.				
2.	I think the time for certification preparation is not enough.				
3.	I think the time allocated to comply with the CMA certification's fixed rules and regulations is insufficient.				
4.	I think the cumbersome and inflexible process of attaining the certification is an additional time impediment.				
5.	I think the continuous changes in the management accounting standards adds to the time constraint in the examination process.				
6.	I think the high emphasis on undergraduate preparation experiences adds to the time constraint in the examination process.				
C. Financial Cost					
1.	I think the professional management accounting certification are too costly for me.				
2.	I think the financial costs associated with achieving a professional management accounting certification are high.				
3.	I think I would give up a lot of money to study for a management accounting certification.				
4.	I think it would be hard for me to afford to pay a CMA review course.				
5.	I think the application, administration, and exam fees to take the CMA certification is expensive.				
6.	I make decisions based on financial costs so the expenses for the CMA certification might deter me.				
D. Limited Support and Resources					
1.	I think there is a lack of reading materials for individuals preparing for the CMA certification exam.				
2.	I think there is a lack of proper references to prepare effectively for the CMA certification.				
3.	I find it difficult to access reliable and up-to-date references for pursuing CMA				
4.	I think that not attending training programs for pursuing CMA certification is an obstacle.				
5.	I think there is a lack of tutorial courses offered by my university that focus on management accounting certification.				
6.	I think that there is a lack of seminars and workshops related to management accounting certification at my university.				

MANAGEMENT ACCOUNTING STUDENTS' INTENTIONS FOR PURSUING INTERNATIONAL CMA CERTIFICATION

Adapted from the studies of Chi et al. (2022), Hashim &Ghani (2020), & Saat et al. (2018)

Questionnaire

Instruction: When thinking about the intentions in pursuing international CMA certification among management accounting students, how do you rate the statement? The following items describe the intentions of management accounting students' in pursuing international CMA certification. Please read the statements carefully and rate honestly. Place a "✓" in the selected box aligned with your choice next to the statement. Use the scoring guide to indicate your rating. Check the column to signify your rating. Rest assured that your answers will be kept confidential. Thank you very much.

Direction: Rate the statements by placing a ☑ using the following scales:

4 – Strongly Agree **3 – Agree** **2 – Disagree** **1 - Strongly Disagree**

Respondent's Profile

Year Level: _____ **Age:** _____

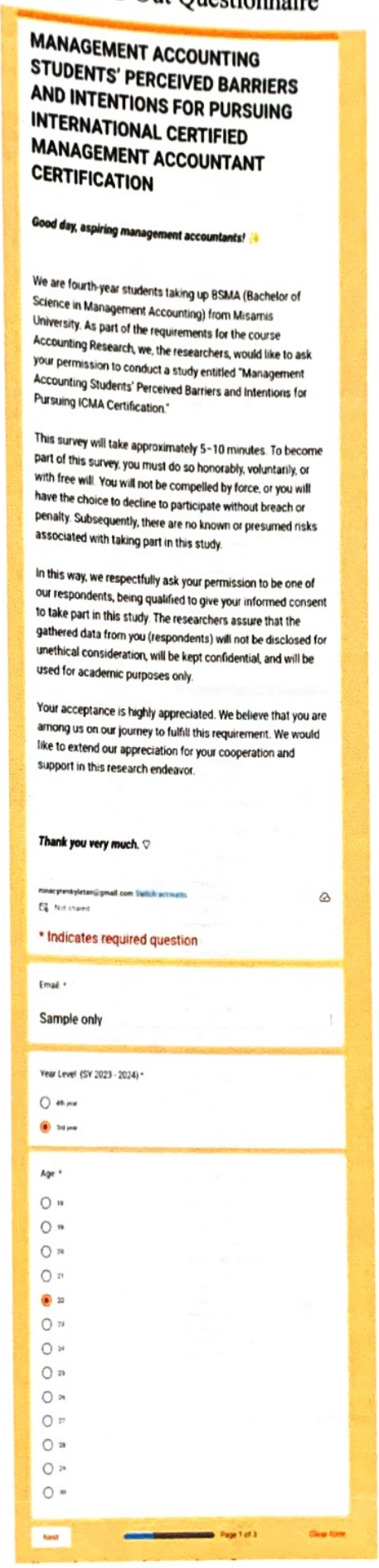
Statements	Strongly Agree	Agree	Disagree	Strongly Disagree
	4	3	2	1
A. Career Advancement				
1. I think the availability of career advancements on the job motivate me to become a certified management accountant after graduation.				
2. I think that being a certified management accountant has higher career opportunities than a normal accountant.				
3. I think having a professional certification like the CMA is associated with better career opportunities development.				
4. I think that certified management accountants will have better opportunities for promotions to be in high level position in a company.				

5. I think a professional CMA certification would make me better off in my career.				
6. I think a career as a certified management accountant is more flexible compared to others.				
B. Professional Recognition				
1. I think professional certifications like the CMA are highly and internationally recognized.				
2. I think professional certifications like the CMA are highly valued by the public.				
3. I think that if I possess a management accounting certification, society in general would think highly of me.				
4. I think that becoming a certified management accountant can acquire a lot of prestige.				
5. I think I am more marketable if I have a professional CMA certification.				
6. I think management accountants with CMA certification are more respected than management accountants with only degree.				
C. Job Security				
1. I think that that other fields or industries will not be as stable as the management accounting field.				
2. I think that there is a high job availability for a certified management accountant.				
3. I think a professional certification like the CMA is important to ensure job security.				
4. I think a professional certification like the CMA will allow me to attain higher salary.				
5. I believe that a professional certification like the CMA will guarantee brighter future opportunities.				
6. I am interested in being a management accountant that has professional certification as their demand is high.				
D. Personal Influence				
1. If I pursue the Certified Management Accountant Certification, my friends would think I made a great decision for my career.				
2. I think my peer's influence gives a significant impact toward my career decision to pursue CMA Certification.				
3. I think a professional CMA certification will give a higher social status and give respect among my peers and relevant others.				
4. I want to let my family know that I am meeting their expectations by pursuing the CMA Certification.				
5. I think a professional CMA certification will make me important in my community.				
6. I think a professional CMA certification will complement my self-actualized goal.				

~Nothing follows~

God Bless!

Appendix B
Sample Filled-Out Questionnaire



MANAGEMENT ACCOUNTING STUDENTS' PERCEIVED BARRIERS AND INTENTIONS FOR PURSUING INTERNATIONAL CERTIFIED MANAGEMENT ACCOUNTANT CERTIFICATION

Good day, aspiring management accountants! ✨

We are fourth-year students taking up BSMA (Bachelor of Science in Management Accounting) from Misamis University. As part of the requirements for the course Accounting Research, we, the researchers, would like to ask your permission to conduct a study entitled "Management Accounting Students' Perceived Barriers and Intentions for Pursuing ICMA Certification."

This survey will take approximately 5–10 minutes. To become part of this survey, you must do so honorably, voluntarily, or with free will. You will not be compelled by force, or you will have the choice to decline to participate without breach or penalty. Subsequently, there are no known or presumed risks associated with taking part in this study.

In this way, we respectfully ask your permission to be one of our respondents, being qualified to give your informed consent to take part in this study. The researchers assure that the gathered data from you (respondents) will not be disclosed for unethical consideration, will be kept confidential, and will be used for academic purposes only.

Your acceptance is highly appreciated. We believe that you are among us on our journey to fulfill this requirement. We would like to extend our appreciation for your cooperation and support in this research endeavor.

Thank you very much. ♡

Not shared

* Indicates required question

Email *

Sample only

Year Level (SY 2023 - 2024) *

4th year

3rd year

Age *

18

19

20

21

22

23

24

25

26

27

28

29

30

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MANAGEMENT ACCOUNTING STUDENTS' PERCEIVED BARRIERS

As a management accounting student, when thinking about the perceived barriers for pursuing international CMA certification, how do you rate the following statements? The following items describe the perceived barriers of management accounting students for pursuing international CMA certification.

Direction: Please read the statements carefully and rate honestly. Use the scoring guide to indicate your rating. Check the column of your choice next to the statement to signify your rating. Rate the statements using the following scales:

4– Strongly Agree (SA)

3– Agree (A)

2– Disagree (D)

1- Strongly Disagree (SD)

A. *Awareness* *

	4 - SA	3 - A	2 - D	1 - SD
1. I am aware of professional management accounting association's and the qualifications they offer.	◉	○	○	○
2. I am aware that the existence of these associations has influenced my interest in the CMA certification.	◉	○	○	○
3. I participate in events or activities organized by professional management accounting associations.	◉	○	○	○
4. I am aware of the support provided by management accounting professional bodies to students	◉	○	○	○
5. I have utilized support from these professional bodies, such as scholarships, study resources, or mentoring.	◉	○	○	○
6. I think the support from these professional bodies is significant in my decision to pursue the CMA certification	◉	○	○	○

B. *Time Constraints* *

	4 - SA	3 - A	2 - D	1 - SD
1. I think it takes too long to obtain a professional certification.	◉	○	○	○
2. I think the time for certification preparation is not enough.	◉	○	○	○
3. I think the time allocated to comply with the CMA certification's fixed rules and regulations is insufficient	◉	○	○	○
4. I think the cumbersome and inflexible process of attaining the certification is an additional time impediment.	◉	○	○	○
5. I think the continuous changes in the management accounting standards adds to the time constraint in the examination process	◉	○	○	○
6. I think the high emphasis on undergraduate preparation experiences adds to the time constraint in the examination process	◉	○	○	○

C. *Financial Cost* *

	4 - SA	3 - A	2 - D	1 - SD
1. I think the professional management accounting certifications are too costly for me	◉	○	○	○
2. I think the financial costs associated with achieving a professional management accounting certifications are high	◉	○	○	○
3. I think I would give up a lot of money to study for a management accounting certification	◉	○	○	○
4. I think it would be hard for me to afford to pay a CMA review course	◉	○	○	○
5. I think the application, administration, and exam fees to take the CMA certification is expensive	◉	○	○	○
6. I make decisions based on financial costs as the expenses for the CMA certification might deter me	◉	○	○	○

D. *Limited Support & Resources* *

	4 - SA	3 - A	2 - D	1 - SD
1. I think there is a lack of reading materials for individuals preparing for the CMA certification exam	◉	○	○	○
2. I think there is a lack of proper references to prepare effectively for the CMA certification.	◉	○	○	○
3. I find it difficult to access reliable and up-to-date references for pursuing CMA	◉	○	○	○
4. I think that not attending training programs for pursuing CMA certification is an obstacle	◉	○	○	○
5. I think there is a lack of tutorial courses offered by my university that focus on management accounting certification	◉	○	○	○
6. I think that there is a lack of seminars and workshops related to management accounting certification at my university	◉	○	○	○

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MANAGEMENT ACCOUNTING STUDENTS' INTENTIONS

As a management accounting student, when thinking about the intentions for pursuing international CMA certification, how do you rate the following statements? The following items describe the intentions of management accounting students for pursuing international CMA certification.

Direction: Please read the statements carefully and rate honestly. Use the scoring guide to indicate your rating. Check the column of your choice next to the statement to signify your rating. Rate the statements using the following scales:

4– Strongly Agree (SA)

3– Agree (A)

2– Disagree (D)

1- Strongly Disagree (SD)

A. Career Advancement *

	4 - SA	3 - A	2 - D	1 - SD
1. I think the availability of career advancements in the job inclines me to become a certified management accountant after graduation	◉	○	○	○
2. I think that being a certified management accountant has higher career opportunities than a normal accountant	◉	○	○	○
3. I think having a professional certification like the CMA is associated with better career opportunities development	◉	○	○	○
4. I think that certified management accountants will have better opportunities for promotions to be in high level position in a company	◉	○	○	○
5. I think a professional CMA certification would make me better off in my career	◉	○	○	○
6. I think a career as a certified management accountant is more flexible compared to others	◉	○	○	○

B. Professional Recognition *

	4 - SA	3 - A	2 - D	1 - SD
1. I think professional certifications like the CMA are highly and internationally recognized	◉	○	○	○
2. I think professional certifications like the CMA are highly valued by the public	◉	○	○	○
3. I think that if I possess a management accounting certification, society in general would think highly of me	◉	○	○	○
4. I think that becoming a certified management accountant can acquire a lot of prestige	◉	○	○	○
5. I think I am more marketable if I have a professional CMA certification	◉	○	○	○
6. I think management accountants with CMA certification are more respected than management accountants with only degree	◉	○	○	○

C. Job Security *

	4 - SA	3 - A	2 - D	1 - SD
1. I think that other fields or industries will not be as stable as the management accounting field	◉	○	○	○
2. I think that there is a high job availability for a certified management accountant	◉	○	○	○
3. I think a professional certification like the CMA is important to ensure job security	◉	○	○	○
4. I think a professional certification like the CMA will allow me to attain higher salary	◉	○	○	○
5. I believe that a professional certification like the CMA will guarantee brighter future opportunities	◉	○	○	○
6. I am interested in being a management accountant that has professional certification as their demand is high	◉	○	○	○

D. Peer Influence *

	4 - SA	3 - A	2 - D	1 - SD
1. If I pursue the Certified Management Accountant Certification, my friends would think I made a great decision for my career	○	○	○	◉
2. I think my peer's influence gives a significant impact toward my career decision to pursue CMA Certification	◉	○	○	○
3. I think a professional CMA certification will give a higher social status and give respect among my peers and relevant others	○	○	○	◉
4. I want to let my family know that I am meeting their expectations by pursuing the CMA Certification	◉	○	○	○
5. I think a professional CMA certification will make me important in my community	◉	○	○	○
6. I think a professional CMA certification will complement my self-actualized goal	◉	○	○	○

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Appendix C
Sampling Computation



What margin of error can you accept?		The margin of error is the amount of error that you can tolerate. If 90% of respondents answer *yes*, while 10% answer *no*, you may be able to tolerate a larger amount of error than if the respondents are split 50-50 or 45-55. Lower margin of error requires a larger sample size.
What confidence level do you need?	95 %	The confidence level is the amount of uncertainty you can tolerate. Suppose that you have 20 yes-no questions in your survey. With a confidence level of 95%, you would expect that for one of the questions (1 in 20), the percentage of people who answer *yes* would be more than the margin of error away from the true answer. The true answer is the percentage you would get if you exhaustively interviewed everyone. Higher confidence level requires a larger sample size.
What is the population size?	384	How many people are there to choose your random sample from? The sample size doesn't change much for populations larger than 20,000.
What is the response distribution?	50 %	For each question, what do you expect the results will be? If the sample is skewed highly one way or the other,the population probably is, too. If you don't know, use 50%, which gives the largest sample size. See below under **More information** if this is confusing.
Your recommended sample size is	193	This is the minimum recommended size of your survey. If you create a sample of this many people and get responses from everyone, you're more likely to get a correct answer than you would from a large sample where only a small percentage of the sample responds to your survey.

Appendix D
Informed Consent

MISAMIS UNIVERSITY

Ozamiz City

College of Business and Management

INFORMED CONSENT FORM

Researchers/Investigators:

Name: NIÑA CYREN KYLE V. TAN, CLARIZ MAE J. GALORIO, JAY AR O. CALASANG, STEPHANY G. MORALES

Course: Bachelor of Science in Management Accounting

College: College of Business and Management

Email / Contact Number: ninacyrenkyletan@gmail.com / 09108762917

galoriocm13@gmail.com / 09076326968

arcalasang12@gmail.com / 09265973137

stephanymorales284@gmail.com / 09638358948

Research Title:

MANAGEMENT ACCOUNTING STUDENTS' PERCEIVED BARRIERS AND INTENTIONS FOR PURSUING INTERNATIONAL CERTIFIED MANAGEMENT ACCOUNTANT CERTIFICATION

PART I. INFORMATION SHEET	
Introduction	Good day! We are Niña Cyren Kyle V. Tan, Clariz Mae J. Galorio, Jay Ar O. Calasang, and Stephany G. Morales the researchers/investigators of the study entitled "Management Accounting Students' Perceived Barriers and Intentions for Pursuing International Certified Management Accountant Certification" We are BSMA students at Misamis University in Ozamiz City. We will conduct the research with the management accounting students as our respondents. In this vein, we respectfully seek your voluntary participation, being qualified to give your informed consent to participate in this study. Before you decide whether to participate or not in this study, please read the succeeding information about the study and feel free to ask questions anytime should there be anything you do not understand or want to clarify. If you agree to answer the survey questionnaires and interview, you will be asked to affix your name and signature on this form for which you will be given a copy.

Purpose	The purpose of this research is to understand management accounting students perceived barriers and intentions for pursuing international CMA certification. Specifically, the study aims to explore perceived barriers such as awareness, time constraints, financial costs, and limited support influence the intentions such as career advancement, professional recognition, job security, and personal influence. By examining this relationship, the study seeks to provide empirical evidence and practical recommendations for the development of strategies and support systems to assist aspiring CMAs.
Type of Research Intervention	This study will be conducted through questionnaires. The research intervention will involve the collection of data through surveys administered through Google forms.
Selection of Participants/ Respondents	The selection of the participants/ respondents is based on the following inclusion criteria: (1) they are enrolled in the Bachelor of Science in Management Accounting program, and (2) are third or fourth-year students enrolled in the academic year 2023-2024.
Voluntary Participation	Your participation has to be voluntary and will not affect your situation or status in any way, including your relationship with the researchers. You are free to decide if you will take part or not. If you decide to participate, you are free not to answer any questions that you do not prefer to answer.
Procedure	The participants will be given ample time to answer the questionnaire. The researcher will transcribe the questions to be used for the analysis of the data. The Information and data provided by you as a participant will be utilized for this study alone and will be treated with the utmost confidentiality.
Duration	Answering the questionnaires will last for 10 to 15 minutes.
Risk and Discomforts	The respondents will be protected from physical, social, or economic risks. In case the items in the survey instrument are too personal and make you feel uncomfortable, you may decline to answer any or all questions and may terminate your involvement at any time you choose.
Benefits	Participating in this study will provide valuable insights into how perceived barriers such as awareness, time constraints, financial costs, and limited support influence the intentions such as career advancement, professional recognition, job security, and personal influence. The findings can help inform the development of strategies and support systems to assist aspiring CMAs benefiting students, practitioners, educational institutions, professional bodies, and the industry at large through improved strategies and support programs.
Reimbursement	There will be no monetary expenses or costs on your part as a respondent, nor any monetary compensation for your participation in this study.
Confidentiality of Data	Only the researcher will have access to the information and responses of the participants. The personal identifying information of the participants will only be used for research analysis and will be treated with the utmost confidentiality. During the

	study, all data will be kept in a locked. Secure filing cabinet, of which will be discarded 6 months after the publication of the results.
Sharing of Findings	The results of this study will be presented during the research final defense of the researchers. Also, the research findings may be shared through publications and conferences with the assurance that the identities of the respondents will remain confidential.
Rights to Refuse or Withdraw	You are free to withdraw or terminate participation at any stage of the study, without the need to give any reason. You will not be penalized in case of termination of participation.
Who to Contact	Should there be any queries as a parent, you can contact the researchers through the following details: Name of the Researcher: NIÑA CYREN KYLE V. TAN Cellphone Number/s: 09108762917 e-mail address: ninacyrenkyletan@gmail.com Name of the Researcher: CLARIZ MAE J. GALORIO Cellphone Number/s: 09076326968 e-mail address: galoriocm13@gmail.com Name of the Researcher: JAY AR O. CALASANG Cellphone Number/s: 09265973137 e-mail address: arcalasang12@gmail.com Name of the Researcher: STEPHANY G. MORALES Cellphone Number/s: 09638358948 e-mail address: stephanymorales284@gmail.com **STATEMENT BY THE RESEARCHERS** I will read the Information sheet to the potential participant. With the best of my ability, I make sure that the participant will understand the questions. I can assure that the participant will be given an opportunity to ask questions about the study, and all the questions raised will be answered fully. I can likewise assure that the participant will not be coerced into giving consent that must be free and voluntary. A copy of this Informed Consent Form will be provided to the participant. Print Name of Researchers: NIÑA CYREN KYLE V. TAN CLARIZ MAE J. GALORIO JAY AR O. CALASANG STEPHANY G. MORALES

PART II. CERTIFICATE OF CONSENT

This research entitled "Management Accounting Students' Perceived Barriers and Intentions for Pursuing International Certified Management Accountant Certification" by Niña Cyren Kyle V. Tan, Clariz Mae J. Galorio, Jay Ar O. Calasang, and Stephany G. Morales gathering information and data pertaining to the management accounting students' perceived barriers and their intentions for pursuing international certified management accountant certification Since the study involves management accounting students, I am chosen as one of the participants/respondents.

I have read the foregoing Informed Consent Form, or it has been read to me. I had the opportunity to ask questions, which were subsequently answered fully. I consent voluntarily to be a participant of this study.

Print Name of Participant: _____
Signature of Participant: _____
Date: [MM/DD/YYYY] _____

If Illiterate

If the respondent is illiterate, a witness who is literate will sign. The respondent will choose him/her and who is without connection with the researcher or the research group to attest this undertaking. The respondent will affix his thumb print.

Thumb mark

_____
Name and Signature of the Witness

Appendix E
Letter of Approval

MISAMIS UNIVERSITY
Ozamiz City
College of Business and Management

CERTIFIED: ISO 9001:2015 Quality Management System DNV GL, Australia
ACCREDITED: Philippine Association of Colleges and Universities Commission on Accreditation (PACUCOA)

July 10, 2024

To whom it may concern:

Good day!

We are fourth-year students from Misamis University, and we are currently conducting our research under the program of Bachelor of Science in Management Accounting. Our research is titled, " **MANAGEMENT ACCOUNTING STUDENTS' PERCEIVED BARRIERS AND INTENTIONS FOR PURSUING INTERNATIONAL CERTIFIED MANAGEMENT ACCOUNTANT CERTIFICATION** ".

The purpose of this research is to understand management accounting students perceived barriers and intentions for pursuing international CMA certification. Specifically, the study aims to explore perceived barriers such as awareness, time constraints, financial costs, and limited support influence the intentions such as career advancement, professional recognition, job security, and personal influence. By examining this relationship, the study seeks to provide empirical evidence and practical recommendations for the development of strategies and support systems to assist aspiring CMAs. Anent to this, we would like to humbly request your approval for the conduct of our study. Rest assured that ethical considerations and protocols will be duly observed, and the data will be utilized for this research purpose only.
Your approval of this request will be deeply appreciated.

Respectfully yours,

NIÑA CYREN KYLE V. TAN
Student Researcher

CLARIZ MAE J. GALORIO
Student Researcher

JAY AR O. CALASANG
Student Researcher

STEPHANY G. MORALES
Student Researcher

Noted by:

DR. EFREN J. BARILIO, CPA, MBA, FriAcc, AFBE
Research Instructor

Approved by:

DR. EFREN J. BARILIO, CPA, MBA, FriAcc, AFBE
Dean, College of Business and Management

Appendix F
Statistical Results

1. What is the profile of the respondents in terms of age and year level?

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	19.0	11	5.3	5.3	5.3
	20.0	32	15.4	15.4	20.7
	21.0	53	25.5	25.5	46.2
	22.0	64	30.8	30.8	76.9
	23.0	33	15.9	15.9	92.8
	24.0	13	6.3	6.3	99.0
	25.0	2	1.0	1.0	100.0
	Total	208	100.0	100.0	

Year Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.0	140	67.3	67.3	67.3
	2.0	68	32.7	32.7	100.0
	Total	208	100.0	100.0	

2. What is the level of perceived barriers among management accounting students in terms of awareness, time constraints, financial cost, and limited support and resources?

Descriptive Statistics Perceived Barriers

	N	Minimum	Maximum	Mean	Std. Deviation
Awareness	208	1.3	4.0	3.264	.4754
Time Constraints	208	1.8	4.0	3.243	.5041
Financial Costs	208	2.0	4.0	3.421	.4810
Limited Support & Resources	208	1.0	4.0	3.121	.6112
Perceived Barriers	208	2.0	4.0	3.262	.3772
Valid N (listwise)	208				

3. What is the level of intentions among management accounting students in terms of career advancement, professional recognition, job security, and personal influence?

Descriptive Statistics Intentions

	N	Minimum	Maximum	Mean	Std. Deviation
Career Advancement	208	2.0	4.0	3.418	.4459
Professional Recognition	208	2.0	4.0	3.344	.4734
Job Security	208	1.8	4.0	3.353	.4551
Personal Influence	208	1.0	4.0	3.123	.6976
Intentions	208	2.0	4.0	3.309	.4022
Valid N (listwise)	208				

4. Is there a significant relationship between the perceived barriers of management accounting students and their intentions?

Correlations

			Perceived Barriers	Intentions
Spearman's rho	Perceived Barriers	Correlation Coefficient	1.000	.482**
		Sig. (2-tailed)	.	.000
		N	208	208
	Intentions	Correlation Coefficient	.482**	1.000
		Sig. (2-tailed)	.000	.
		N	208	208

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

5. Is there a significant difference between the perceived barriers and intentions among management accounting students when grouped according to age and year level?

ANOVA

Intentions

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.256	6	.209	1.305	.257
Within Groups	32.235	201	.160		
Total	33.491	207			

ANOVA

Intentions

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	.247	1	.247	1.533	.217
Within Groups	33.243	206	.161		
Total	33.491	207			

Variable	f-value	p-value	Interpretation
Age	1.305	.257	No Significant Difference
Year Level	1.533	.217	No Significant Difference

Note: Dependent Variable: Intention

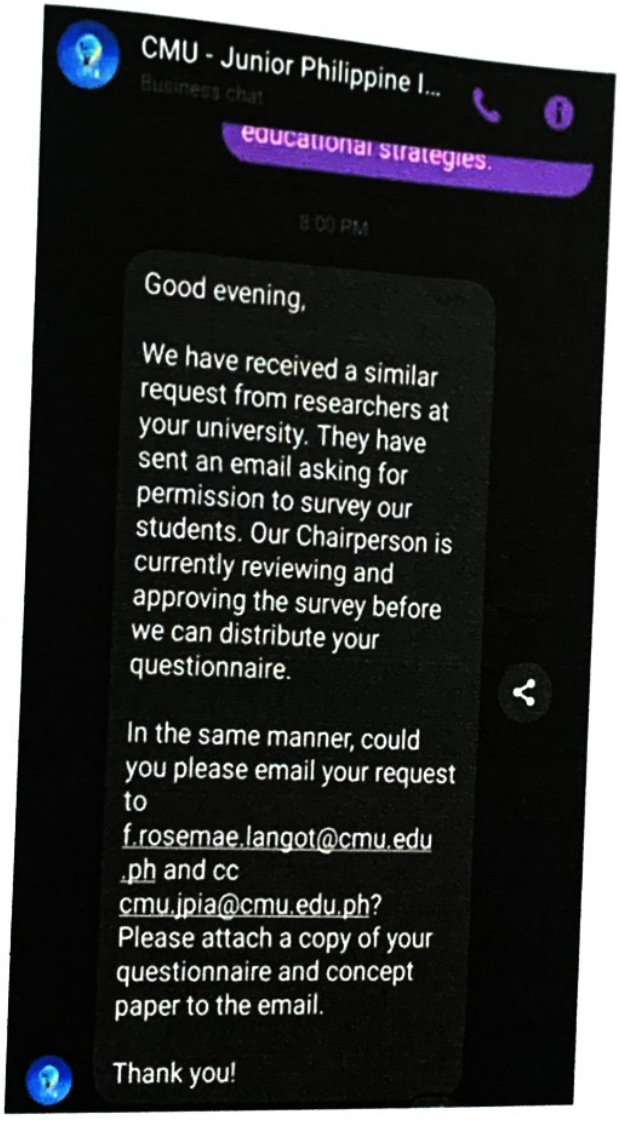
Appendix G
Documentation

Xavier University, Ateneo de Cagayan
Cagayan de Oro City, Philippines
Office of the University Registrar

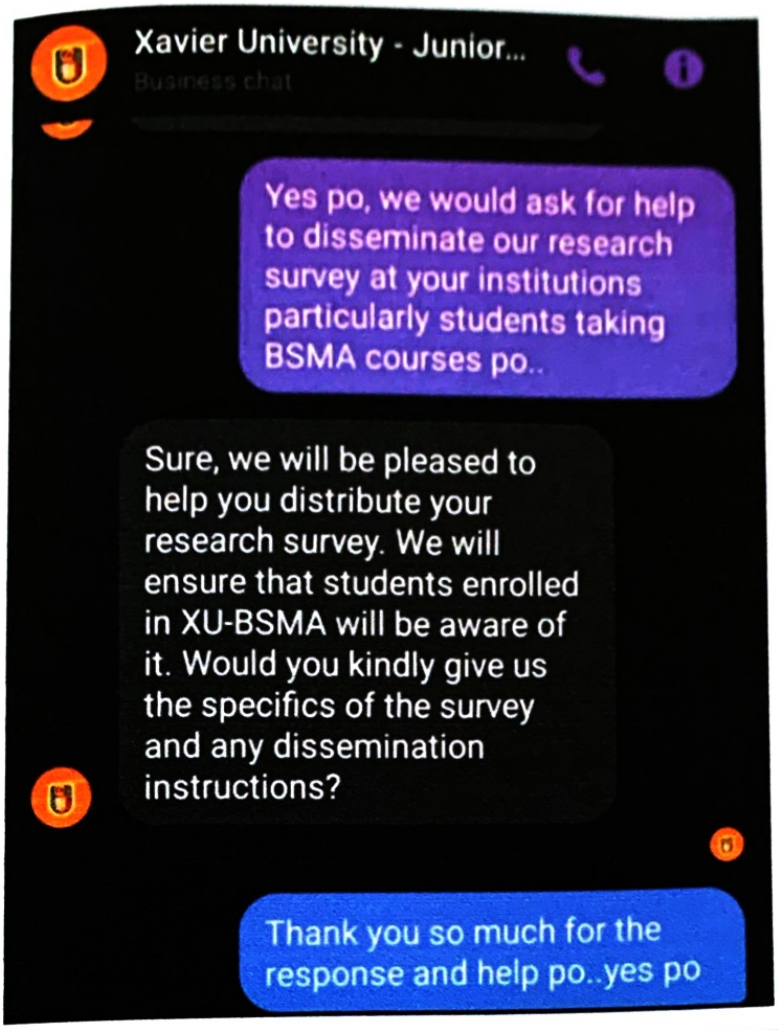
1/19/2024

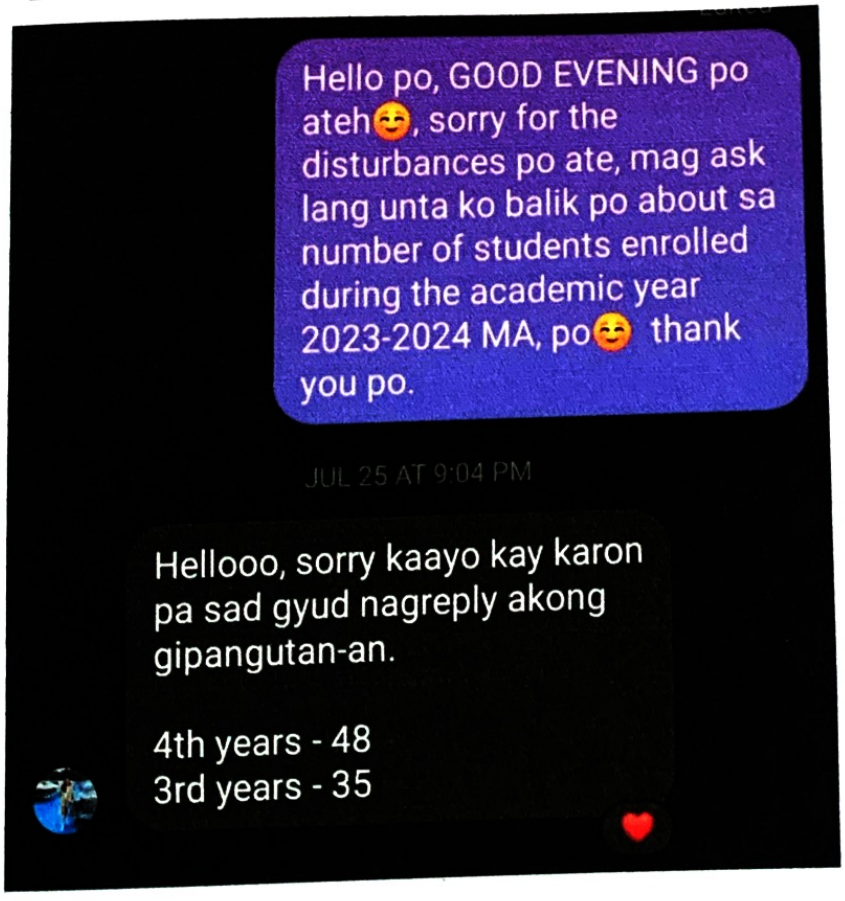
SUMMARY OF ENROLLMENT
Second Semester, School Year 2023-2024

Academic Program	First	Second	Third	Fourth	Fifth	Total
Bachelor of Science in Management Accounting	109	112	142	88	0	451
Bachelor of Science in Accountancy	87	26	35	96	0	244
Bachelor of Science in Business Administration	0	0	5	36	0	41
Bachelor of Science in Business Administration Major in Financial Management	92	71	77	100	0	340
Bachelor of Science in Business Administration Major in Marketing Management	146	110	146	124	0	526

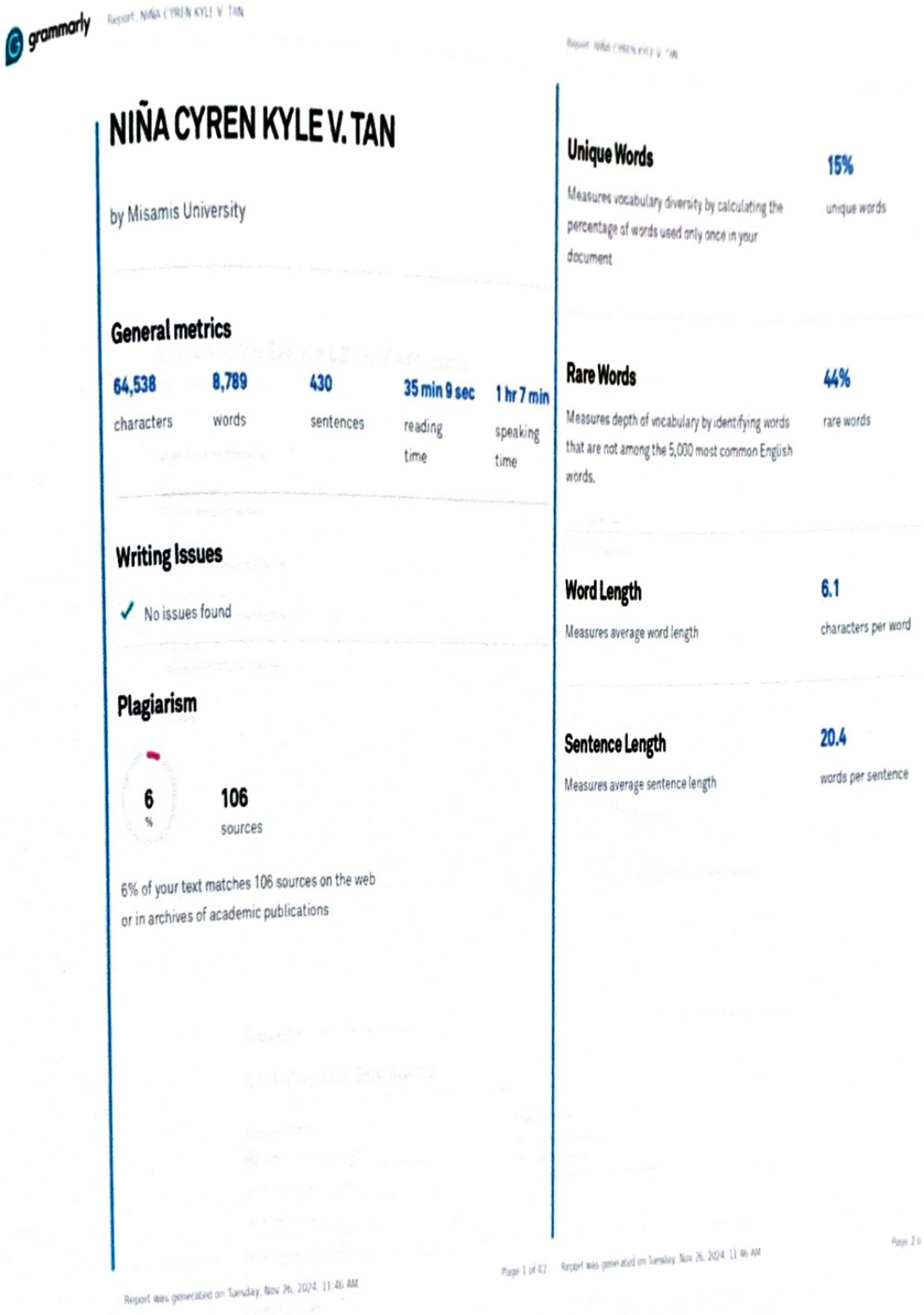





Xavier University - Junior...
Business chat
Yes po, we would ask for help to disseminate our research survey at your institutions particularly students taking BSMA courses po..
Sure, we will be pleased to help you distribute your research survey. We will ensure that students enrolled in XU-BSMA will be aware of it. Would you kindly give us the specifics of the survey and any dissemination instructions?
Thank you so much for the response and help po..yes po


Hello po, GOOD EVENING po ateh😊, sorry for the disturbances po ate, mag ask lang unta ko balik po about sa number of students enrolled during the academic year 2023-2024 MA, po😊 thank you po.
JUL 25 AT 9:04 PM
Hellooo, sorry kaayo kay karon pa sad gyud nagreply akong gipangutan-an.
4th years - 48
3rd years - 35

Appendix H
Grammarly Report and Turnitin Results



grammarly Report: NIÑA CYREN KYLE V. TAN

NIÑA CYREN KYLE V. TAN

by Misamis University

General metrics

64,538	8,789	430	35 min 9 sec	1 hr 7 min
characters	words	sentences	reading time	speaking time

Writing Issues

✓ No issues found

Plagiarism

6 %

106 sources

6% of your text matches 106 sources on the web or in archives of academic publications

Unique Words

15%

unique words

Measures vocabulary diversity by calculating the percentage of words used only once in your document

Rare Words

44%

rare words

Measures depth of vocabulary by identifying words that are not among the 5,000 most common English words.

Word Length

6.1

characters per word

Measures average word length

Sentence Length

20.4

words per sentence

Measures average sentence length

Report was generated on Tuesday, Nov 26, 2024, 11:46 AM

Page 1 of 82 Report was generated on Tuesday, Nov 26, 2024, 11:46 AM

Page 2 o

turnitin Page 1 of 46 - Cover Page

Submission ID trn:oid:::28447:72486558

NIÑA CYREN KYLE V. TAN.docx

Misamis University

Document Details

Submission ID
trn:oid:::28447:72486558

Submission Date
Nov 28, 2024, 10:24 AM GMT+8

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Nov 28, 2024, 10:26 AM GMT+8

File Name
NIÑA CYREN KYLE V. TAN.docx

File Size
75.5 KB

37 Pages

8,808 Words

55,587 Characters

turnitin Page 1 of 46 - Cover Page

Submission ID trn:oid:::28447:72486558

turnitin Page 2 of 46 - Integrity Overview

Submission ID trn:oid:::28447:72486558

21% Overall Similarity

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Match Groups

- 11 Not Cited or Quoted 15%
  Matches with neither in-text citation nor quotation marks
- 25 Missing Quotations 4%
  Matches that are still very similar to source material
- 6 Missing Citation 1%
  Matches that have quotation marks, but no in-text citation
- 0 Cited and Quoted 0%
  Matches with in-text citation present, but no quotation marks

Top Sources

14% Internet sources
6% Publications
19% Submitted works (Student Papers)

Integrity Flags

0 Integrity Flags for Review

No suspicious text manipulations found.

Our system's algorithms look deeply at a document for any inconsistencies that would set it apart from a normal submission. If we notice something strange, we flag it for you to review.

A Flag is not necessarily an indicator of a problem. However, we'd recommend you focus your attention there for further review.

Appendix I
Curriculum Vitae



Name	:	Niña Cyren Kyle V. Tan
Age	:	23
Sex	:	Female
Address	:	Purok 1, Molicay, Ozamiz City
Mobile No.	:	09108762917
Religion	:	Roman Catholic

EDUCATIONAL BACKGROUND

College:

Bachelor of Science in Management Accounting

Misamis University

H.T. Feliciano St. Ozamiz City, Misamis Occidental

S.Y. 2024 – 2025

Senior High School:

Accountancy, Business, and Management

Misamis University

H.T. Feliciano St. Ozamiz City, Misamis Occidental

S.Y. 2019 – 2020

Junior High School:

Misamis University

H.T. Feliciano St. Ozamiz City, Misamis Occidental

S.Y. 2017 – 2018

Elementary:

Misamis University

H.T. Feliciano St. Ozamiz City, Misamis Occidental

S.Y. 2013 – 2014

Name	:	Stephany G. Morales
Age	:	22
Sex	:	Female
Address	:	Rebe Lala Lanao Del Norte
Mobile No.	:	09638358948
Religion	:	Roman Catholic



EDUCATIONAL BACKGROUND

College:

Bachelor of Science in Management Accounting

Misamis University

H.T. Feliciano St. Ozamiz City, Misamis Occidental

S.Y. 2024 – 2025

Senior High School:

Accountancy, Business, and Management

Lala National High School

Maranding, Lala, Lanao del Norte

S.Y. 2020-2021

Junior High School:

Lala National High School

Maranding, Lala, Lanao del Norte

S.Y. 2018-2019

Elementary:

Lindongan Elementary School

Lindongan, Baroy, Lanao del Norte

S.Y. 2014-2015

Name	:	Clariz Mae J. Galorio
Age	:	22
Sex	:	Female
Address	:	Purok 6 Rizal Street Poblacion 1, Oroquieta City
Mobile No.	:	09076326968
Religion	:	Roman Catholic



EDUCATIONAL BACKGROUND

College:

Bachelor of Science in Management Accounting

Misamis University

H.T. Feliciano St. Ozamiz City, Misamis Occidental

S.Y. 2024 – 2025

Senior High School:

Accountancy, Business, and Management

La Salle Integrated School Ozamiz

Barangay Aguada Ozamiz City, Misamis Occidental

S.Y. 2020-2021

Junior High School:

Misamis Occidental National High School

Gov. A. Bernad St, Oroquieta City, Misamis Occidental

S.Y. 2018-2019

Elementary:

Oroquieta City Central Elementary School

Dr Jose Rizal St, Oroquieta City, 7207 Misamis Occidental

S.Y. 2014-2015

Name	:	Jay Ar O. Calasang
Age	:	21
Sex	:	Male
Address	:	Purok5 San Isidro Lower, Lala, Lanao del Norte
Mobile No.	:	09265973137
Religion	:	Roman Catholic



EDUCATIONAL BACKGROUND

College:

Bachelor of Science in Management Accounting
Misamis University
H.T. Feliciano St. Ozamiz City, Misamis Occidental
S.Y. 2024 – 2025

Senior High School:

Science, Technology, Engineering, and Mathematics
Christ the King College De Maranding
Maranding Lala, Lanao del Norte
S.Y. 2020 - 2021

Junior High School:

Christ the King College De Maranding
Maranding Lala, Lanao del Norte
S.Y. 2018 - 2019

Elementary:

Antonio Lim, Sr. Memorial Elementary School
Maranding Lala, Lanao del Norte
S.Y. 2014 - 2015