



UNDERGRADUATE ACCOUNTING STUDENTS' PERCEPTION ON PROFESSIONAL ACCOUNTING CAREER: A BASIS FOR INTERVENTION PLAN

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ABSTRACT

The paper looks into the factors that impact undergraduate accounting students' decision to pursue a professional accounting career and how that decision is influenced by their study habits, attitudes toward professional exams like the Certified Public Accountant (CPA) exam, and future plans to become accounting professionals. Questionnaires are a key component of the study's data collection strategy because it employs a survey methodology. Descriptive statistics and Pearson correlation coefficient analysis techniques were applied to a total of 107 undergraduate accounting students from Laguna State Polytechnic University - Santa Cruz Campus in order to analyze the study objectives. Findings demonstrated that holding a professional license and passing the professional examination in one sitting motivate students to seek careers in professional accounting. The student's perspective on a career in professional accounting was similarly collaborative and communication-based, and it demonstrated how important it is to develop qualities like responsibility and accountability in order to succeed as a professional accountant. Results also demonstrated a strong positive link between social factors and students' intentions to take the professional examination and pursue careers in accounting. In order to encourage, assist, and motivate accounting students to strive for professionalism, this research suggests that educational institutions, accounting professional bodies, and career counselors all play important roles.

KEYWORDS: *accounting, professional accounting career, professional examination, social factors*

1. INTRODUCTION

Any country's gross domestic product and employment both rely heavily on professional services. Accounting is one of the most significant and influential professions in today's calculative economy and society. The profession of accounting is essentially inevitable in the modern economy and society at large. It affects how businesses are run and choices are made in both the public and private sectors. In large firms, accountants carry out crucial tasks, and their choices have important and far-reaching financial and social repercussions. Due to the important role that accounting plays in the Philippine economy, the number of accounting students enrolled in Philippine tertiary institutions is steadily rising.

The issues of shortage of professional accountants had been arising all over the world. Churchman's (2013) noted that finding and keeping accountants was a challenge for all firms. According to previous research by Yusoff et al. (2011), students will only have a stronger desire to become public accountants if they are given more professional accounting knowledge or information. Furthermore, according to Churchman's (2013) research, accounting practitioners and academics should give students who are deciding between accounting and other courses options, clear communication, and an accurate impression of the accounting profession. By doing this, the issue of challenges in hiring and retaining accountants may be lessened. In addition, Uyar, Güngörmüş, and Kuzey (2011) discovered that teachers can support students who struggle in the accounting sectors, encourage them by using real-life examples, and motivate them by sharing success stories to urge

them to continue on the path to accounting professions. So, the purpose of this study is to find out what influences students' decision to become professional accountants.

We can learn more about the students' motivations for choosing this career path through this study, as well as how their actual experiences affected their perceptions. Since it collects information on the students' perceptions of the course they are taking, this study specifically aims to improve the accounting education of the Bachelor of Science in Accountancy Program of Laguna State Polytechnic University – Santa Cruz Campus by proposing intervention plan.

2. OBJECTIVES OF THE STUDY

The main objective of the study is to determine if the factors that affects student's decision to pursue accountancy profession have a significant relationship on the attitude of the students in pursuing the professional accounting career.

Specific Objectives

1. To determine the level of perception that affects student's decision to pursue a professional accounting career in terms of:
 - 1.1. Prestige Factors
 - 1.2. Reference Factors
 - 1.3. Extrinsic Factors
 - 1.4. Intrinsic Factors
 - 1.5. Social Factors
 - 1.6. Grit Personality



2. To determine the attitude of the students towards:
 - 2.2. Study habits
 - 2.3. Professional examination
 - 3.3. Pursue a professional accounting career
3. To determine if the factors that affects student's decision to pursue accountancy profession have a significant relationship on the attitude of the students in pursuing the professional accounting career.
4. To propose an intervention plan for the Bachelor of Science in Accountancy Program of Laguna State Polytechnic University – Santa Cruz Campus relevant to the findings.

3. RELATED LITERATURE

3.1 Empirical Studies on Perception of Accounting Students towards Accounting Profession

Accounting students' intentions to pursue a professional career are largely influenced by their perceptions about the accounting profession. Due to the demands of the industry, previous studies found that some students viewed accountants as reliable and respected persons (Germanou, Hassall, & Tournas, 2009). According to Hartwell et al. (2005), students do believe that an accounting degree would be helpful for those looking for a challenging career. Sugahara & Boland (2006) discovered that Japanese accounting students are more likely to be enthusiastic about their chosen profession than students of other business disciplines. Also, Sugahara & Boland (2006) stated that important individuals who have a substantial influence on accounting students' job decisions are practicing accountants.

In contrast, Coate et al., 2003 examined at how students perceived the accounting profession and found that the nature of the work, the workplace, and a lack of creativity significantly influenced students' decisions not to pursue professional certification. Wessels & Steenkamp (2009) went on to say that some accountants inhibit students from pursuing their professional qualifications by being dishonest, untruthful, cunning in their financial reporting, and frequently omitting crucial information from financial reports.

Additionally, earlier studies supported the notion that consumers view accountants as highly organized people who follow carefully to regulatory requirements (Parker, 2000; Hunt et al., 2004). Chen, et al., (2008) additionally discovered that students believed that accounting work was careful and correct, which stifled curiosity and limited innovation. Byrne and Willis (2005) supported the claim that students view careers in accounting as being explicit, dull, and compliance-driven. This can be a result of hesitation or a lack of understanding of the functions that accountants play (Abrecht & Sack, 2000).

Despite the fact that professional accounting organisations are working hard to dispel the false perception that students have about accounting, they have had little to no success (Jackling & Calero, 2006). Byrne & Willis (2005) asserted that students' desire to pursue professional qualifications may be hindered by the unfavorable perceptions of accountants held by the general public.

3.1.1 Factors that Affects Student's Decision to Pursue Accountancy Profession

Students' intrinsic and extrinsic motivations both play important roles in determining whether they pursue a professional accounting career. Byrne & Flood (2005) and Arquero et al., (2009) believed that students' pursuit of professional degrees was impacted by external factors including decent salaries, job security, and employment prospects. According to the study, intrinsic characteristics including job specialization, job flexibility, and job accomplishment encourage students to choose a career in professional accounting.

Additionally, Jackling et al.'s (2012) study of Australian and overseas students revealed that prestige factor is a strong motivating element for both groups to seek careers in accounting. This study supports Germanou and Hasall's (2009) conclusions that the prestige factor continues to drive accounting students' pursuit of professionalism.

Furthermore, grit which is defined as strong resolve and passion for long-term goals, is a significant component that affects students' perceptions of professional careers. Bacanlı (2006) emphasized that personality traits have a strong impact on career indiscipline. Gunkel, Schlaegel, Langella and Peluchette (2010) also believed that a student's profession choice is directly influenced by their personality. Duckworth and Peterson (2007) supported the claim that having a "grit personality" is one of the key characteristics that shapes how students view professional credentials.

A student's decision to pursue an accounting career is significantly influenced by social factors, which demonstrate how society views the accounting profession. Byrne et al., (2012), and Wells and Fieger, (2005) discovered that a student's decision to pursue a profession in accounting is significantly impacted by their social position. The public perception of accounting was that it was a less important profession with relatively lax entry requirements. They believe that the accounting profession offers a less exciting and demanding career. They said that pupils with strong communication skills would probably fit in well with other, better careers besides accounting.

Furthermore, it is impossible to overstate the importance of reference criteria in students' pursuit of careers in accounting. Pimpa (2007) affirmed that factors influencing a student's career decision include their peers, parents, and the jobs that their parents hold. Hardin et al. (2000) noted that some teachers and instructors, however, lack enough knowledge in accounting and hence find it challenging to mentor the students.

3.2 Theoretical Framework

3.2.1 The Theory of Reasoned Action

The conceptual foundation for this study was developed using an adaptation of the Theory of Reasoned Action developed by Ajzen and Fishbein in the early 1980s. According to this, a person's behavior is a result of both his or her attitude toward that action and how much pressure they feel from others to engage in that behavior. Social pressure is the notion that

particular people or groups will accept or reject the activity, whereas attitude is the supposition that behavior will elicit specific reactions. This theory evaluates how accountancy

students at Laguna State Polytechnic University - Santa Cruz Campus perceive a career in professional accounting.

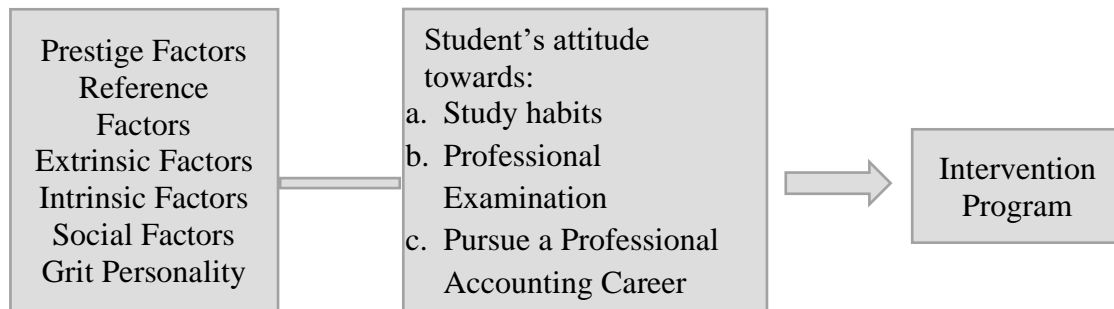


Figure1. Conceptual framework showing factors influencing student's attitude towards of professional accounting career

3.2.2 Hypothesis Development

Based on the framework of thought and previous studies, the research null hypothesis was formulated:

H0: There is no significant relationship between the factors that affects student's decision to pursue accountancy profession and the attitude of the students in pursuing the professional accounting career.

4. MATERIALS AND METHOD

4.1 Research Design

A descriptive research method for quantitative study design was used for this research. The factors that affects student's decision to pursue a professional accounting career and the attitude of the students were examined by the researcher using a survey methodology. An online survey was used in reaching the respondents for faster collection of data and to be more cost effective.

4.2 Participants

The participants of the study consist of first year and second year students who are enrolled in Bachelor of Science in Accountancy in Laguna State Polytechnic University – Santa Cruz Campus. Accordingly, a population of 124 undergraduate students pursuing accounting however 107 questionnaires were completed and used for the research.

4.3 Instrument

The parameters used to determine the level of perception that affects student's decision to pursue a professional accounting career in terms of prestige factors, reference factors, extrinsic factors, intrinsic factors, social factors and grit personality and its corresponding 30 questions were adapted from research conducted by Ben-Caleb, et.al (2020). The researcher then used these factors to determine if there is relationship on the attitude of the students in pursuing the professional accounting career towards study habits, professional examination and to pursue a

professional accounting career wherein 15 questions were created. In total, 45 questions were included in the survey which were answered using 7 points Linkert's scale questionnaire ranging from strongly disagree to strongly agree and coded 1 to 7 respectively based on prior study and adjusted to meet the study.

4.3 Data Analyses

The gathered data was then turned into quantifiable figures to aid in analyzing the research objective. Data are analyzed mainly using descriptive statistics and pearson correlation coefficient analysis. Means and standard deviation analysis are used mainly in analyzing the factors that affects student's decision and their attitude in pursuing the professional accounting career. A pearson correlation coefficient analysis was used to determine the relationship of these factors.

5. RESULTS AND DISCUSSION

5.1 Factors that affects student's decision to pursue a professional accounting career

To analyze the variables affecting students' decision to pursue an accounting career, the mean and standard deviation of the 30 questions from the research survey were determined by analysis.

Table 1 shows the level of perception that affects student's decision to pursue a professional accounting career in terms of Prestige Factors. The statement "Being a professional accountant is extremely influential, boosts one's confidence, and is highly prestigious" obtained the highest mean score of 6.36 (SD = 1.00). Lastly, statement "Accounting is comparable to careers in medicine and law" obtained the lowest mean score of 5.79 (SD = 1.19). The overall mean score of 6.08 (SD = 1.17) indicate that the level of perception that affects student's decision to pursue a professional accounting career in terms of Prestige Factors were verbally interpreted as Agree.



Table 1. Level of perception that affects student’s decision to pursue a professional accounting career in terms of Prestige Factors

Statement	Mean	Standard Deviation	Verbal Interpretation
Prestige Factor 1	5.93	1.33	Agree
Prestige Factor 2	6.07	1.26	Agree
Prestige Factor 3	6.36	1.00	Strongly Agree
Prestige Factor 4	5.79	1.19	Agree
Prestige Factor 5	6.23	0.91	Strongly Agree
Overall total	6.08		Agree

Table 2 shows the level of perception that affects student’s decision to pursue a professional accounting career in terms of Reference Factors. The statement “My decision to seek professional career is impacted by my academic results” obtained the highest mean score of 5.64 (SD = 1.12). Lastly, statement "My decision to become a professional accountant

was influenced by successful accountants I have met or heard about" obtained the lowest mean score of 4.80 (SD = 1.79). The overall mean score of 5.11 (SD = 1.66) indicate that the level of perception that affects student’s decision to pursue a professional accounting career in terms of Reference Factors were verbally interpreted as Somewhat Agree.

Table 2. Level of perception that affects student’s decision to pursue a professional accounting career in terms of Reference Factors

Statement	Mean	Standard Deviation	Verbal Interpretation
Reference Factors 1	5.00	1.83	Somewhat Agree
Reference Factors 2	5.64	1.12	Agree
Reference Factors 3	4.82	1.72	Somewhat Agree
Reference Factors 4	4.80	1.79	Somewhat Agree
Reference Factors 5	5.27	1.56	Somewhat Agree
Overall total	5.11		Somewhat Agree

Table 3 shows the level of perception that affects student’s decision to pursue a professional accounting career in terms of Extrinsic Factors. The statement “Professional certification offers higher salary and other financial benefits” obtained the highest mean score of 6.17 (SD = 0.90). Lastly, statement "Professional accountants always have excellent working

conditions" obtained the lowest mean score of 5.52 (SD = 1.15). The overall mean score of 5.91 (SD = 1.05) indicate that the level of perception that affects student’s decision to pursue a professional accounting career in terms of Extrinsic Factors were verbally interpreted as Agree.

Table 3. Level of perception that affects student’s decision to pursue a professional accounting career in terms of Extrinsic Factors

Statement	Mean	Standard Deviation	Verbal Interpretation
Extrinsic Factors 1	6.17	0.90	Strongly Agree
Extrinsic Factors 2	5.96	1.04	Agree
Extrinsic Factors 3	5.52	1.15	Agree
Extrinsic Factors 4	6.05	0.92	Agree
Extrinsic Factors 5	5.85	1.07	Agree
Overall total	5.91		Agree

Table 4 shows the level of perception that affects student’s decision to pursue a professional accounting career in terms of Intrinsic Factors. The statement “Accounting profession gives a sense of accomplishment” obtained the highest mean score of 6.24 (SD = 0.91). Lastly, statement "Accounting industry is

fascinating and enjoyable to work in" obtained the lowest mean score of 5.44 (SD = 1.07). The overall mean score of 5.93 (SD = 1.02) indicate that the level of perception that affects student’s decision to pursue a professional accounting career in terms of Intrinsic Factors were verbally interpreted as Agree.

Table 4. Level of perception that affects student’s decision to pursue a professional accounting career in terms of Intrinsic Factors

Statement	Mean	Standard Deviation	Verbal Interpretation
Intrinsic Factors 1	6.09	0.85	Agree
Intrinsic Factors 2	5.44	1.07	Agree
Intrinsic Factors 3	6.07	0.93	Agree
Intrinsic Factors 4	5.81	1.09	Agree
Intrinsic Factors 5	6.24	0.91	Strongly Agree
Overall total	5.93		Agree



Table 5 shows the level of perception that affects student’s decision to pursue a professional accounting career in terms of Social Factors. The statement “Because of professionalism, I can make a significant contribution to society” obtained the highest mean score of 6.29 (SD = 0.85). Lastly, statement "Professional accountants engage in extensive social

interaction" obtained the lowest mean score of 5.88 (SD = 0.99). The overall mean score of 6.12 (SD = 0.97) indicate that the level of perception that affects student’s decision to pursue a professional accounting career in terms of Social Factors were verbally interpreted as Agree.

Statement	Mean	Standard Deviation	Verbal Interpretation
Social Factors 1	6.29	0.84	Strongly Agree
Social Factors 2	6.12	0.93	Agree
Social Factors 3	6.27	0.95	Strongly Agree
Social Factors 4	6.04	0.95	Agree
Social Factors 5	5.88	0.99	Agree
Overall total	6.12		Agree

Table 6 shows the level of perception that affects student’s decision to pursue a professional accounting career in terms of Grit Personality. The statement “I hope to pass all the professional exam papers in one go” obtained the highest mean score of 6.55 (SD = 0.89). Lastly, statement "Professional accountants engage in extensive social interaction" obtained the

lowest mean score of 5.43 (SD = 1.19). The overall mean score of 5.93 (SD = 1.10) indicate that the level of perception that affects student’s decision to pursue a professional accounting career in terms of Grit Factors were verbally interpreted as Agree.

Statement	Mean	Standard Deviation	Verbal Interpretation
Grit Personality 1	5.90	1.01	Agree
Grit Personality 2	5.90	0.95	Agree
Grit Personality 3	5.86	1.12	Agree
Grit Personality 4	5.43	1.19	Agree
Grit Personality 5	6.55	0.89	Strongly Agree
Overall total	5.93		Agree

The overall analysis from Table 1 to 6 on grit personality shows that students have the highest agreement on Item 5 (mean of 6.55) “I hope to pass all the professional exam papers in one go”. This indicates that students may choose accounting as a profession if they will be able to pass the professional exam in one sitting.

5.2 Attitude of the students towards study habits, professional examination and to pursue a professional accounting career

To analyze the factors about the attitude of the students towards study habit, professional examination and to pursue an accounting career, the mean and standard deviation of the 15 questions from the survey questionnaire were determined by analysis.

Moreover, analysis for prestige factors showed that students have the highest agreement on item 3 (mean of 6.36) “being a professional accountant is extremely influential, boosts one's confidence, and is highly prestigious” and item 5 (mean of 6.23) “Professional accountants have better chances to advance in their careers”. This shows that students have an optimistic view regarding a career in accounting and that being a professional accountant will have a greater probability of career advancement.

Table 7 shows the attitude level of the students towards study habits. The statement “I maintain positive attitude towards studying and being open to try new study techniques that can help me improve my study habits and enhance my learning outcomes” obtained the highest mean score of 6.14 (SD = 1.03). Lastly, statement "To maintain focus and productivity during study sessions, I essentially avoid distractions such as social media or procrastination" obtained the lowest mean score of 5.38 (SD = 1.39). The overall mean score of 5.68 (SD = 1.21) indicate that the attitude level of the students towards study habits were verbally interpreted as Agree.

On the other hand, the lowest mean score is item 4 on reference factors (mean of 4.80) “my decision to become a professional accountant was influenced by successful accountants I have met or heard about”. This report showed that pursuit of accounting career is not usually influenced by other professional accountants.



Statement	Mean	Standard Deviation	Verbal Interpretation
Attitude towards study habit 1	5.53	1.19	Agree
Attitude towards study habit 2	5.67	1.13	Agree
Attitude towards study habit 3	5.67	1.17	Agree
Attitude towards study habit 4	5.38	1.39	Agree
Attitude towards study habit 5	6.14	1.03	Strongly Agree
Overall Total		5.68	Agree

Table 8 shows the attitude level of the students towards professional examination. The statements "A serious and dedicated attitude towards professional examination can demonstrate my commitment and work ethic to potential employers" and "Cultivating a growth mindset and embracing the learning process can lead to a more positive and productive attitude towards professional examination" obtained the same highest mean score of 6.52 (SD = 0.81). Lastly, statement "A

confident and optimistic attitude towards professional examination can help me approach the test with a clear mind and focus on the task at hand" obtained the lowest mean score of 6.44 (SD = 0.93). The overall mean score of 6.49 (SD = 0.88) indicate that the attitude level of the students towards professional examination were verbally interpreted as Strongly Agree.

Statement	Mean	Standard Deviation	Verbal Interpretation
Attitude towards Professional Examination 1	6.51	0.87	Strongly Agree
Attitude towards Professional Examination 2	6.52	0.81	Strongly Agree
Attitude towards Professional Examination 3	6.45	0.95	Strongly Agree
Attitude towards Professional Examination 4	6.44	0.93	Strongly Agree
Attitude towards Professional Examination 5	6.52	0.81	Strongly Agree
Overall total		6.49	Strongly Agree

Table 9 shows the attitude level of the students to pursue a professional accounting career. The statement "A positive attitude towards working collaboratively with others and communicating effectively with clients and colleagues can help individuals excel in their accounting careers" obtained the highest mean score of 6.73 (SD = 0.70). Lastly, statement "A proactive approach to problem-solving and willingness to adapt

to changes in the industry are important attitudes to have when pursuing a career in accounting" obtained the lowest mean score of 6.59 (SD = 0.78). The overall mean score of 6.67 (SD = 0.75) indicate that the attitude level of the students to pursue a professional accounting career were verbally interpreted as Strongly Agree.

Statement	Mean	Standard Deviation	Verbal Interpretation
Attitude to pursue a professional accounting career 1	6.67	0.78	Strongly Agree
Attitude to pursue a professional accounting career 2	6.64	0.75	Strongly Agree
Attitude to pursue a professional accounting career 3	6.59	0.78	Strongly Agree
Attitude to pursue a professional accounting career 4	6.71	0.72	Strongly Agree
Attitude to pursue a professional accounting career 5	6.73	0.70	Strongly Agree
Overall Total		6.67	Strongly Agree

In total, the analysis from table 7 to 9 showed that on the attitude of the students to pursue a professional accounting career have the highest agreement on item 5 (mean of 6.73) "A positive attitude towards working collaboratively with others and communicating effectively with clients and colleagues can help individuals excel in their accounting careers" and followed by item 4 (mean of 6.71) "Developing a sense of accountability and responsibility for one's work is essential for success as an accountant, as is maintaining a high level of ethical conduct". This indicates that students viewed professional accounting career as collaborative work with effective communication. It also demonstrated the necessity of developing qualities like

accountability and responsibility in order to become a successful professional accountant.

5.3 Relationship between factors that affects student's decision to pursue a professional accounting career on the attitude of the students towards study habits, professional examination and to pursue a professional accounting career
 Pearson correlation coefficient analysis was employed to analyze the relationship between factors that affects student's decision to pursue a professional accounting career and their attitude towards study habits, professional examination and to pursue a professional accounting career as displayed in tables 10 to 15. The model took into account six aspects as



determinants that affects student’s decision to pursue a professional accounting career: grit personality, extrinsic, intrinsic, reference, prestige, and social influences. With three variables as to the attitude of the students towards study habits, professional examination and to pursue a professional accounting career.

Table 10 shows the Pearson correlation coefficient that was computed to assess the linear relationship between prestige

factors and attitude of students. There were a negligible correlation between prestige factors and study habits $r(106) = 0.19$, $p = 0.05$ likewise with professional examination with moderate positive correlation $r(106) = 0.62$, $p < .001$ and pursue a professional accounting career with moderate positive result $r(106) = 0.61$, $p < .001$. This denoted that there is a significant linear relationship between the variables. Therefore, the null hypothesis is rejected and all findings are significant.

Table 10. Relationship between factors that affects student’s decision to pursue a professional accounting career in terms of prestige factors and attitude of the students towards study habit, professional examination and pursue a professional accounting career					
Perception on student's decision	Attitude of the students	Computed R	Strength of Correlation	p value	Analysis
Prestige Factors	Study habit	0.19*	Negligible	0.05	Significant
	Professional examination	0.62*	Moderate positive correlation	< .001	Significant
	Pursue a professional accounting career	0.61*	Moderate positive correlation	< .001	Significant

*Significant at 0.05

Table 11 shows the Pearson correlation coefficient that was computed to assess the linear relationship between reference factors and attitude of students. There were a negligible correlation between reference factors and study habits $r(106) = 0.27$, $p < .001$ likewise with professional examination with

low positive correlation $r(106) = 0.44$, $p < .001$ and pursue a professional accounting career with low positive result $r(106) = 0.40$, $p < .001$. This denoted that there is a significant linear relationship between the variables. Therefore, the null hypothesis is rejected and all findings are significant.

Table 11. Relationship between factors that affects student’s decision to pursue a professional accounting career in terms of reference factors and attitude of the students towards study habit, professional examination and pursue a professional accounting career					
Perception on student's decision	Attitude of the students	Computed R	Strength of Correlation	p value	Analysis
Reference Factors	Study habit	0.27*	Negligible	< .001	Significant
	Professional examination	0.44*	Low positive correlation	< .001	Significant
	Pursue a professional accounting career	0.40*	Low positive correlation	< .001	Significant

*Significant at 0.05

Table 12 shows the Pearson correlation coefficient that was computed to assess the linear relationship between extrinsic factors and attitude of students. There were a low positive correlation between extrinsic factors and study habits $r(106) = 0.32$, $p < .001$ likewise with professional examination with

moderate positive correlation $r(106) = 0.63$, $p < .001$ and pursue a professional accounting career with moderate positive result $r(106) = 0.67$, $p < .001$. This denoted that there is a significant linear relationship between the variables. Therefore, the null hypothesis is rejected and all findings are significant.



Table 12. Relationship between factors that affects student’s decision to pursue a professional accounting career in terms of extrinsic factors and attitude of the students towards study habit, professional examination and pursue a professional accounting career

Perception on student's decision	Attitude of the students	Computed R	Strength of Correlation	p value	Analysis
Extrinsic Factors	Study habit	0.32*	Low positive correlation	< .001	Significant
	Professional examination	0.63*	Moderate positive correlation	< .001	Significant
	Pursue a professional accounting career	0.67*	Moderate positive correlation	< .001	Significant

*Significant at 0.05

Table 13 shows the Pearson correlation coefficient that was computed to assess the linear relationship between intrinsic factors and attitude of students. There were a low positive correlation between intrinsic factors and study habits $r(106) = 0.38$, $p < .001$ likewise with professional examination with

moderate positive correlation $r(106) = 0.60$, $p < .001$ and pursue a professional accounting career with moderate positive result $r(106) = 0.61$, $p < .001$. This denoted that there is a significant linear relationship between the variables. Therefore, the null hypothesis is rejected and all findings are significant.

Table 13. Relationship between factors that affects student’s decision to pursue a professional accounting career in terms of intrinsic factors and attitude of the students towards study habit, professional examination and pursue a professional accounting career

Perception on student's decision	Attitude of the students	Computed R	Strength of Correlation	p value	Analysis
Intrinsic Factors	Study habit	0.38*	Low positive correlation	< .001	Significant
	Professional examination	0.60*	Moderate positive correlation	< .001	Significant
	Pursue a professional accounting career	0.61*	Moderate positive correlation	< .001	Significant

*Significant at 0.05

Table 14 shows the Pearson correlation coefficient that was computed to assess the linear relationship between social factors and attitude of students. There were a low positive correlation between social factors and study habits $r(106) = 0.36$, $p < .001$ likewise with professional examination with high positive correlation $r(106) = 0.71$, $p < .001$ and pursue a

professional accounting career with high positive result $r(106) = 0.71$, $p < .001$. This denoted that there is a significant linear relationship between the variables. Therefore, the null hypothesis is rejected and all findings are significant.

Table 14. Relationship between factors that affects student’s decision to pursue a professional accounting career in terms of social factors and attitude of the students towards study habit, professional examination and pursue a professional accounting career

Perception on student's decision	Attitude of the students	Computed R	Strength of Correlation	p value	Analysis
Social Factors	Study habit	0.36*	Low positive correlation	< .001	Significant
	Professional examination	0.71*	High positive correlation	< .001	Significant
	Pursue a professional accounting career	0.71*	High positive correlation	< .001	Significant

*Significant at 0.05



Table 15 shows the Pearson correlation coefficient that was computed to assess the linear relationship between grit personality and attitude of students. There were a moderate positive correlation between grit personality and study habits $r(106) = 0.65$, $p = < .001$ likewise with professional examination with moderate positive correlation $r(106) = 0.59$,

$p < .001$ and pursue a professional accounting career with moderate positive result $r(106) = 0.51$, $p < .001$. This denoted that there is a significant linear relationship between the variables. Therefore, the null hypothesis is rejected and all findings are significant.

Table 15. Relationship between factors that affects student’s decision to pursue a professional accounting career in terms of grit personality and attitude of the students towards study habit, professional examination and pursue a professional accounting career					
Perception on student’s decision	Attitude of the students	Computed R	Strength of Correlation	p value	Analysis
Grit Personality	Study habit	0.65*	Moderate positive correlation	< .001	Significant
	Professional examination	0.59*	Moderate positive correlation	< .001	Significant
	Pursue a professional accounting career	0.51*	Moderate positive correlation	< .001	Significant

*Significant at 0.05

Overall, social factors have a high positive correlation to student’s attitude towards professional examination and pursue a professional accounting career. This is contrast with the previous study conducted by Ben-Caleb, et.al (2020) which showed a positive but weak correlation exists between social factors and pursuit of professional accounting qualification.

Then prestige factor, extrinsic factors, intrinsic factors and grit personality showed a moderate positive correlation with student’s attitude towards professional examination and pursue a professional accounting career. Also grit personality showed a moderate positive correlation with study habit.

Furthermore, prestige factors and reference factors showed a negligible correlation with student’s attitude towards study habits. Whereas extrinsic factors, intrinsic factors and social factors displayed a low positive correlation with the attitude of the student’s study habit.

6. SUMMARY CONCLUSION AND RECOMMENDATION

Findings showed that students highly agreed that they hope to pass the professional exam in one go. The study also found that students had a positive perception of a career in accounting and believe that having a professional accounting license will increase their chances of job growth. Based on these findings, it is recommended for accounting professors and other education stakeholders to guide the students and prepare them on how they will be able to pass the Certified Public Accountant Licensure Examination.

Moreover, findings suggests that students had a collaborative and productive communication-based view of a career in professional accounting. It also showed how essential it is to cultivate traits like responsibility and accountability in order to become a successful professional accountant. This study

suggests that courses in the accountancy program to include activities that will enhance the student’s teamwork, communication skills and to develop responsibility and accountability traits for them to prepare in the accounting profession.

Furthermore, the study showed a high positive correlation between social factors and student’s attitude towards professional examination and pursue a professional accounting career. Additionally, prestige factor, extrinsic factors, intrinsic factors and grit personality showed a moderate positive correlation with student’s attitude towards professional examination and pursue a professional accounting career. However prestige factors and reference factors showed a negligible correlation with student’s attitude towards study habits. This suggests that accounting instructors and other education stakeholders give accounting students the information and encouragement they need to decide whether to take the professional examination and pursue a career in professional accounting.

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