

Student's Decision: A Key to Certified Public Accountant

Mara Anita E. Esaga, *Saint Joseph College, Maasin City Philippines**

Mary Jean M. Mulig, *Saint Joseph College, Maasin City Philippines*

Lisa Ocba, *Saint Joseph College, Maasin City Philippines*

Marialyn A. Puno, *Saint Joseph College, Maasin City Philippines*

Jolly Marie Grace C. Sas, *Saint Joseph College, Maasin City Philippines*

Johanna Jane S. Yutina, *Saint Joseph College, Maasin City Philippines*

*Corresponding email: maraanitaesaga@gmail.com

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ABSTRACT

This study was intended to determine the level of factors affecting the decision of 4th year BS Accountancy students from College of Maasin to work after graduation or to take the 2022 CPALE. In order to determine the factors affecting the decision of the graduating Accountancy students, the researchers adopted the descriptive survey design. Descriptive survey is a sort of descriptive study that uses surveys to collect data on a variety of issues. The goal of this information is to see how different circumstances can be obtained among the respondents. The following results were derived in the course of the conduct of this study; There is bigger percentage of female than of male where 26 out of 27 belongs to the age group of 20 to 22. Majority of the student's parent's occupation status is working. Conversely, most of them only earns P2,000 to P5,000 per month even though the household member earning for a living is 1 to 4 members, the first 3 factors namely financial status, peer pressure and parent's influence were found to slightly affect the decision of the student with regards to taking the CPALE or to work after graduation. The last factor, school's teaching influence turned out that it somewhat affects the decision of the students, there is a significant difference between the teaching influence factor and the demographic profile of gender while on the age and parent's occupation status, it has a significance difference with financial status factor. As BSA students taking a course where a licensure examination awaits after graduation, it is necessary to take some factors into consideration before coming up into a decision regarding taking the CPALE or to work after graduation. Based on the results of the study, the level of factors to affect the decision of the students was determined. It has been shown in the results that the three factors namely financial status, peer pressure and parent's influence can slightly affect the student's decision. However, among three, peer pressure has the highest weighted mean rating of 2.86. On the other hand, the school's teaching influence has the lowest weighted mean rating of 2.29 which means it can somewhat affect the decision of the student.

Keywords: decisions, certified public accountant, accountancy, accounting education

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INTRODUCTION

A bachelor's degree in accounting (BS) is a four-year program that prepares students for entry-level careers in public, private and government accounting. A Bachelor of Accountancy is another name for a similar degree that some colleges use. Students may be eligible for placement in graduate or professional programs to prepare for CPA licensing after graduation. Licensure examination is like a passport to get the professional title for a certain degree. CPALE or the Certified Public Accountant Licensure Examination is a professional examination intended only for the Accountancy degree program. It is considered as one of the hardest licensure examination which ranked 5 out of 10 as stated by the Professional Regulation Commission. Considering this, the licensure examination really needs more time and effort with all the vast information needed by the examinee to grasp. History of the passing rate of the CPALE has shown with a performance of gradually becoming low from 2016 (May, 42.84%) up until 2019 (October, 14.32%). This only shows that the CPALE is a really hard one to pass where the graduating students of the Accountancy degree program have different thoughts about the licensure examination. Some are having thoughts about the hardships that they will encounter and some just thought about the benefits of passing the exam. Even though the benefits are quite encouraging, the students undergo a hard decision-making before deciding to take the licensure examination or choose to work first and help the family. For them to come up with a decision worth sacrificing and end up not regretting it, they have to think carefully in considering the factors such as the financial status of the family, the peer pressure, the parents' influence, and the school's teaching influence. For those who are in a disadvantageous state, they will likely choose to apply for a job and be a helping hand in take the opportunity to take the licensure examination.

There isn't one singular path towards becoming a CPA. Some students earn their accounting degrees, head out into the workforce, and then decide to take the CPA exam later their careers. Then there are others who know early on becoming a CPA, and serve as a big part of their career path. According to Boyd (2021), if you are fortunate enough to live in a state that has the capability to take the CPA Licensure Examination after college graduation, it's definitely worth doing. The general norm is that you should take the examination as soon as possible after graduating from college. Passing the CPALE at any time can help open new doors to the accounting graduates. Through this, it explicitly shows that a student is very committed to its career and highly knowledgeable of what they do. CPAs are in high demand where taking the CPALE right after college instantly gives every graduates a competitive edge in the job market. In order to pass this licensing test, a serious commitment must be made. Coming out of college, many students have a little savings account to begin their careers and, in the worst-case scenario, a considerable amount of student debt. The thought of spending extra money, time, and effort on a test after four or five years of study isn't very appealing. It's crucial to perceive the CPALE as an investment, and a profitable one at that, rather than as a cost. Having the title "CPA" behind your name will increase your income potential throughout the course of your career (Brown, 2016).

On the contrary, many Accountancy students also prefer to find a job after graduating than to pursue their goal to become a Certified Public Accountant. The majority of the graduates look for a job for the reason that making money is a noble and necessary motivation, which directs the student's decisions, (Sands, 2020). Many accountancy graduates prefer to work after graduation because some of them are financially unstable and they are expected to provide for their families. Therefore, the pressure to secure employment and to improve earning potential immediately after graduating with a bachelor's degree becomes a paramount for many students. In recent years, a bachelor's degree has almost become a luxury item. For others, it's a first step toward ambitious career objectives or desires for graduate and professional programs. Most people see it as their ticket to their first significant career accomplishment. Instead of taking the CPALE and earning the CPA title after their names, many students are benefiting from their academic excellence by landing their first employment. The graduating students from the College of Maasin in the Accountancy Department have to experience thorough decision making of becoming a CPA or apply for a job after graduating. In order to do that the following factors has to be considered by the students: family financial status, peer pressure, parents' influence, and the school's teaching influence. Based by this, the level of factors affecting the student's decision were determined.

This study centered in determining the level of factors that affects the decision making of the graduating students of the Accountancy degree program to work after graduation or to take the CPA Licensure Examination. This study has proposed a self- assessment guide that will help the student in making their decisions thoroughly.

Research Questions

This study was intended to determine the level of factors affecting the decision of 4th year BS Accountancy students from College of Maasin to work after graduation or to take the 2022 CPALE.

Specifically, this study sought to find answers for the following questions:

1. What is the demographic profile of 4th year BS Accountancy Students in terms of:
 - 1.1 Age
 - 1.2 Gender
 - 1.3 Civil Status
 - 1.4 Parent's Occupation Status
 - 1.5 Monthly Family Income
 - 1.6 Number of Household member earning for a living
2. What are the factors affecting the decision of the student in terms of:
 - 2.1 Financial Status
 - 2.2 Peer Pressure
 - 2.3 Parent's Influence
 - 2.4 School's Teaching Influence
3. Is there a significant difference between the demographic profile of the respondents and the identified factors?
4. What are the commonly faced challenges by the students in making the decision?
5. Based on the study, what appropriate self-assessment guide can be proposed??

RESEARCH METHOD

Research Design

In order to determine the factors affecting the decision of the graduating Accountancy students, the researchers adopted the descriptive survey design. Descriptive survey is a sort of descriptive study that uses surveys to collect data on a variety of issues. The goal of this information is to see how different circumstances can be obtained among the respondents.

Participants

The respondents of this study were the 27 officially enrolled (2021-2022) graduating Accountancy students from the College of Maasin which includes 4 males and 23 females. Complete enumeration sampling was used since the target respondents are only few in count. The complete enumeration, also known as census, is a form of data collection that involves obtaining replies from or about each individual in a population.

Ethical Consideration

In particular, throughout the data collection process, the researchers conducted the study using ethical research standards. The three fundamental concepts of respect for people, goodness, and justice were upheld over the course of the research. Two ethical beliefs were further respected in the observation of respect for persons: first, that those people were recognized as autonomous agents, and second, that the people with impaired autonomy were entitled to protection. Respondents were given beneficence, which included treating them ethically by respecting their judgments, shielding them from harm, and working to ensure their wellbeing. When practicing beneficence, two basic criteria were followed: (1) do no harm; and (2) maximize potential benefits and limit potential downsides. Finally, the fairness principle was also used. To further uphold justice, the following were also observed in the way respondents were treated: (1) to each an equal share, (2) according to each according to individual need, (3) according to each according to individual effort, (4) according to each according to societal contribution, and (5) according to each according to merit.

Data Analysis

This study had a descriptive-survey design and used the Weighted Mean for the descriptive analysis. This was used to identify the level of factors that affect the decision of the students to work after graduation or to proceed to take the CPALE and be a CPA.

FINDINGS AND DISCUSSION

Results

The Profile of the 4th Year BSA Students

In the educational sector, the two words “student profile” has numerous meanings. A student profile contains information about a student in all circumstances, but the data can be presented and used in a variety of ways. According to Mubashir Majid Baba (2018), student profiles can comprise information provided by students as well as information added by educational institution staff members to create a complete image of the students and can be the variables that affect decision making, or rather, it allows one to establish individual differences. The fact is that our decisions are affected by our beliefs about the characteristics that differentiate the sexes. Despite the fact that the society is progressing towards the decisions between men and women, it established a significant difference in decision making across student’s profile. Hence, the older people may be more overconfident regarding their ability to make decisions, which inhibits their ability to apply strategies as well as weighing the decisions in different situations.

Table 1. Demographic Profile of Respondents

Respondents characteristics	Frequency	Percent
GENDER		
Male	4	14.8
Female	23	85.2
AGE (YEARS)		
20-22	26	96.3
23-25	1	3.7
PARENT’S OCCUPATION STATUS		
Working	20	74.1
Not working	7	25.9
MONTHLY FAMILY INCOME		
P2,000 - P5,000	17	63.0
Above P5,000	10	37.0
NUMBER OF HOUSEHOLD MEMBER EARNING FOR A LIVING		
1 - 4	23	85.2
More than 4	4	14.8

Data on demographic characteristics of the twenty-seven (27) respondents is shown in **Table 1**. Result shows that the number of females exceeded over that and of male respondents. A higher response, with regards to age group, are from those aging between 20 - 22 years old and only one (1) respondent aged between 23 - 25 years. In relation to parent’s occupation status, working group dominates in number compared with those who are not working. Furthermore, more than one-third of the respondents indicate to have monthly income above P5,000 and more than half of them stated to have monthly income between P2,000 - P5,000. Majority of the respondents also indicated that there are 1 - 4 members of the family who are earning for a living while only four (4) respondents said there were more than 4 members in the family who are earning.

This implies that the student’s decision making and decision differs depending on their profile as graduating students. Students belonging with the age group of youngsters tend be high in motivation while both female and male students differ in their study style and academic performances where at the end of the day it is useful the decision-making process. As for the parent’s occupational status of working with higher family income and more family members earning for a living highly contributes on the student’s decision making regarding taking the CPA Licensure Examination or apply for a job after graduation.

The Level of Factors Affecting Student’s Decision

The Degree of Influences on Students' Decisions

Making decisions is crucial to a student's life. It maximizes damage and focuses attention on attaining the objectives of taking the CPALE or finding employment after graduation. Goal-setting is handled by decision-making, which also helps students create successful professions.

In psychology, choosing a belief or a plan of action from a variety of other, either logical or irrational, possibilities is considered to be a cognitive activity. Generally, though, life is all about making decisions, we are constantly making choices. Some decisions are considered mundane and almost automatic, however, in in another environment such as career choice, decision-making skills can make all the difference as they can determine growth and future development, hence, careful planning is necessary.

There are several factors that are believed to affect decision-making. In particular, this study evaluated four (4) important factors that are conceived as determinants of decision-making with regards to taking CPALE or to work after graduation. According to certain research, there is a growing disparity between the number of students graduating with accounting degrees and the number of applicants taking the CPA test, which is excellent news for the profession even if there is a need for CPAs (Martin Coe, 2016).

Table 2. The Level of Factors Affecting Student's Decision

Indicator	WMR	DER
FINANCIAL STATUS	2.67	LA
PEER PRESSURE	2.86	LA
PARENT'S INFLUENCE	2.80	LA
SCHOOL'S TEACHING INFLUENCE	2.29	WA

Legend: WMR - Weighted Mean Rating;
DER - Descriptive Equivalent Rating

- 4.20 – 5.00 – Strongly affect (SA)
- 3.40 – 4.19 – Moderately affect (MA)
- 2.60 – 3.39 – Slightly affect (LA)
- 1.80 – 2.59 – Somewhat affect (WA)
- 1.00 – 1.79 – Does not affect (DA)

Result of the study (**Table 2**) shows that respondents perceived financial status to slightly affect their decision as indicated by the mean score of 2.67. Financial status is a vital issue for everyone, especially students. Most students have to struggle in deciding on their career goals, (Perman, 2019). Though availability of sufficient amount of finance can spearhead one's decision necessary for career development and contrary to expectations, the perception that financial or economic status affect much on decision-making, was found to slightly affect only. It may be that most parents of the respondents are working and there are 1 to 4 members in the family that are also earning a living. A similar study (Martin Coe, 2016) found that expectation of financial support from family to take the exam was not found to be positively associated with intention to sit for the exam.

Moreover, peer pressure and parental influence was also perceived by the respondents to slightly affect their decision with mean scores of 2.86 and 2.80, respectively. Laura Waters stated that peer pressure appears to be a powerful force affecting career choices and whether students undertake important investments that could improve academic performance or outcomes in the near future that is either to take the CPALE or to work after graduation. In relation to parent's influence, parents serve as a major influence in their children's career development and career decision-making. The level of parent involvement in a child's life, whether positive or negative, can impact how the child chooses his or her future careers. Though slight, the fact exists that support from family and friends can determine decision. Offering encouragement and advice are ways that can support an accounting student and can provide academic motivation (Martin Coe, 2016). Martin added that his findings further suggest that access to role model who is CPA can positively influence a student's intention to take the exam.

Lastly, for school teaching, as another factor believed to influence decision to take CPALE or apply for work, was perceived by the respondents to somewhat affect only as indicated by the mean score of 2.29. A teacher's

influence, ideas, and expectations of his or her students' capabilities have an effect on student academic performance and achievements, (Grichland, 2017). Teachers' influence and expectations of students also play a big role in motivation of student after graduation on what particularly career path they want to achieve; it is either to take the CPALE or work.

The results implied that the identified factors such financial status, peer pressure, and parent's influence can slightly affect in the decision making of the students. Hence, the student's decision at the end of the day would depend on these three factors and would either to take the CPA Licensure Examination or apply for a job after graduation. Each factors plays a significant role in the student's decision making they have to consider the said factors to come up with a decision that worth is the risk and far from regret.

The Significant Difference Between the Demographic Profile of the Respondents and the Identified Factors

The student's decision-making on their career choice is affected by factors such as school, personal and family, (Su et al., 2016). It should be noted that amidst those factors, one needs to have a quality decision making at the end of the day. The quality of one's decision-making, according to Kathy Caprino (2016), is not only a critical factor in professional success and impact but also reflects a wide range of influences including core values, internal preferences, societal abilities, and much more.

Ability to make decision usually differ in terms of different characteristics. This study focuses on evaluating the significant differences on the identified factors in terms of gender, age, parent's occupation status, and number of household members who are earning for a living as well as the civil status.

Table 3a. The Significant Difference on the Level of Identified Factors in Terms of Gender

	Gender	N	Mean	Std. Deviation	t- value	pvalue	Decision
FINANCIAL STATUS	Male	4	2.5750	.70887	-.319	.752	Not significant
	Female	23	2.6870	.63911			
PEER PRESSURE	Male	4	3.1500	.80208	.968	.342	Not Significant
	Female	23	2.8043	.63709			
PARENT'S INFLUENCE	Male	4	2.9500	.91104	.524	.605	Not significant
	Female	23	2.7739	.56906			
TEACHING INFLUENCE	Male	4	2.7000	1.38323	1.972	.002	Significant
INFLUENCE	Female	23	2.2130	.47607			

Note: significant at 5% level , df=25

As shown in **Table 3a**, the perception of male respondents towards teaching influence significantly differ with that of female respondents (t-value=1.972, p=.002) at 25 degrees of freedom with p-value less than 0.05. This consequently lead to the rejection of the null hypothesis of no significant difference. The study failed to have enough evidence in proving that the perception of males and females significantly differ towards financial status, peer pressure, and parent's influence.

Results implies that this is only one area on gender-based preference on teaching style in which males and females are unique. It has been constantly reported that males tend to be more rational and logical whereas females tend to seek personal relevance with materials being given. In the study conducted by Renze Kolster and Frans Kaiser (2015), female students tend to outperform the male students in the classroom. This is clearly visible nowadays though it is not all the time that females dominates in the classroom with academic factors, but the fact that females tend to be more competitive inside the classroom unlike the males, there is really a difference between the two when it comes to teaching influence of the school or the teachers.

Table 3b. The Significant Difference on the Level of Identified Factors in Terms of Age

	Age	n	Mean	Std. Deviation	t- value	pvalue	Decision
FINANCIAL STATUS	20 -22	26	2.7077	.61834	1.999	.022	Significant
	23 - 25	1	1.7000				
PEER PRESSURE	20 -22	26	2.8846	.65342	1.178	.250	Not Significant
	23 - 25	1	2.1000				
PARENT'S INFLUENCE	20 -22	26	2.8077	.62220	.328	.746	Not significant
	23 - 25	1	2.6000				
TEACHING INFLUENCE	20 -22	26	2.3077	.66868	.892	.381	Not Significant
	23 - 25	1	1.7000				

Note: significant at 5% level , df=25

Table 3c. The Significant Difference on the Level of Identified Factors in Terms of Parent's Occupation Status

	Parent's Occupation Status	n	Mean	Std. Deviation	t- value	pvalue	Decision
FINANCIAL STATUS	working	20	2.7500	.56708	2.103	.010	Significant
	not working	7	2.4429	.81006			
PEER PRESSURE	working	20	2.8450	.51858	-.138	.891	Not Significant
	not working	7	2.8857	1.01231			
PARENTS INFLUENCE	working	20	2.8150	.51532	.211	.834	Not significant
	not working	7	2.7571	.88102			
TEACHING INFLUENCE	working	20	2.2550	.67860	-.392	.699	Not Significant
	not working	7	2.3714	.67259			

Note: significant at 5% level , df=25

Moreover, results shown in **Table 3b** and **Table 3c**, the perception of respondents towards financial status as factor affecting decision significantly differ across age group and parent's occupation status, with respective t-values of 1.999 and 2.103 whose p-values all exceed 0.05 at 25 degrees of freedom. This consequently lead to the rejection of the null hypothesis of no significant difference. The study failed to have enough evidence in proving that the perception of respondents significantly differs towards peer pressure and parent's influence as well of teaching influence.

Specifically, for age group, this suggest a difference on perspective towards financial status implying that those who are not burden with difficulty on finances are more likely to choose careers that fulfill the goals of job rather than settling on working for the purpose of financial security. On the other hand, parent’s working status aligns with financial capability (Rea, J. et. al.,2017) that that those who have parents with no stable jobs are inclined to focused on coping with present stressful circumstances often at the expense of future goals compared with those whose parents have permanent jobs.

Table 3d. The Significant Difference on the Level of Identified Factors in Terms of Monthly Family Income

	Monthly Family Income	n	Mean	Std. Deviation	t-value	pvalue	Decision
FINANCIAL STATUS	P2,000 - P5,000	17	2.841 2	.67644	1.908	.068	Not Significant
	Above P5,000	10	2.380 0	.45656			
PEER PRESSURE	P2,000 - P5,000	17	3.170 6	.58818	4.119	.000	Significant
	Above P5,000	10	2.320 0	.36148			
PARENT’S INFLUENCE	P2,000 - P5,000	17	2.982 4	.56595	2.158	.041	Significant
	Above P5,000	10	2.490 0	.58395			
TEACHING INFLUENCE	P2,000 - P5,000	17	2.429 4	.72091	1.502	.146	Not Significant
	Above P5,000	10	2.040 0	.50155			

Note: significant at 5% level , df=25

It can be deduced further from the result (Table 3d) that the perception of respondents whose monthly family income is between P2000 to P5,000 differ significantly with those having income of above P5,000 towards two identified factors: peer pressure and parental influence. Their respective t-values and p-values are 4.119, 0.022 and 2.158, 0.041 at 25 degrees of freedom. This consequently lead to the rejection of the null hypothesis of no significant difference. The study has shown insufficient evidence in proving that the perception of respondents towards financial status significantly differ in terms of income group.

Results clearly implies that perception with regards to peer pressure and differ substantially across income group because intuitively higher income group are not likely threatened with the kind of peers they have and the kind of decision they will be making.

In terms of parental influence described by income can somewhat affect one’s decision because of financial assurance.

Table 3e. The Significant Difference on the Level of Identified Factors in Terms of Number of Household Members Who Are Earning

	Number of Household Member Who Are Earning	n	Mean	Std. Deviation	t-value	pvalue	Decision
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FINANCIAL STATUS	1 - 4	23	2.721 7	.63601	1.096	.224	Not Significant
	More than 4	4	2.375 0	.63966			
PEER PRESSURE	1 - 4	23	2.930 4	.65118	1.447	.160	Not Significant
	More than 4	4	2.425 0	.59652			
	1 - 4	23	2.856 5	.60740	1.159	.257	Not Significant
	More than 4	4	2.475 0	.60759			
	1 - 4	23	2.339 1	.66246	1.010	.322	Not Significant
More than 4	4	1.975 0	.68981				
PARENTS INFLUENCE	More than 4						
TEACHING INFLUENCE							

Note: significant at 5% level , df=25

Findings of the study (Table 3e) failed to gather sufficient evidence to support the claim of significant difference on the identified factors affecting decision in term of the number of family members who are working for a living.

This simply implies that the student’s decision regarding taking the CPA Licensure Examination or apply for a job after graduation is not affected by any factors given in the study regardless of how many members in the family is earning for a living.

As for the civil status demographic characteristics of the students, the significant difference was not found since the value is constant where all of the students were single. So, the researchers failed to test the difference of the identified factors in terms of the civil status of the students.

The results have implied that the identified factors can affect and have significant difference on the demographic profile of the students except for the number of household members earning for a living and the civil status since everyone was single. Hence, the student’s decision-making is affected by those factors identified in the study.

Commonly Faced Challenges in Making the Decision

It is very common and evident that during decision making of an individual, there are challenges that must be faced. Sometimes it would result to something bad that it becomes a hindrance in achieving effective decisions making. According to an article published by IMS ProSchool from the website ProSchool An IMS Initiative (2016), effective decision making is an art which cannot be earned overnight, hence, needs to be nurtured in time. According to Shen Xuepi (2021), college students suffer from various difficulties due to their own and environmental reasons in the process of career decisionmaking, which may affect their individual psychological state and social functions over time.

Table 4. Challenges in Making Decision

CHALLENGES	NUMBER OF RESPONDENTS	PERCENTAGE

1. Pressure by the thought improving the future life status.	10	37.1
2. Lack of time.	2	7.4
3. Having thought about the risks involved.	13	48.1
4. Lack of moral support or appropriate assistance from love ones.	2	7.4
TOTAL	27	100%

The foregoing results reflected in **Table 4** indicate the most common challenges that students felt to affect decision in taking CPALE after graduation. Among the identified challenges in decision-making is having thought about the risks involved which has the largest percentages 48.1% which is equivalent to 13 respondents out of 27. This issue may consider different areas of risk like risk of wasting time, resources, and energy, or the risk of facing failed expectations from people especially from family and friends, or the risk of being unable to accept failure of result. Risk is indeed inevitable, one thing that cannot be avoided by anyone embarking on life changing decision, however, taking the risk, is far more noble than avoiding it because as what an old adage being told: ‘it’s rather we try than never tried at all’. Reducing the risk of failure is as important as taking it. One way of doing it is to make all necessary preparations aside from a determined spirit and a firm decision.

They were also challenged on pressure on improving the future life status (37.1%).

This challenge suggests that embarking on decision that may lead to forming life status either an improved one or just settling on a mediocre status, is something a person should ardently and seriously plan.

The least challenge stated in the study (2%) are lack of time and moral support or assistance from love ones. The lack of time can be personally dealt by managing it carefully and not allowing distractions, but moral support however, is beyond the choice of the taker.

Family support is undoubtedly, provide motivation and encouragement.

The results imply that during every students’ decision making, they face different challenges that hinders them to have an effective decision-making. This shows that the student’s decision at the end of the day is affected, aside from the factors given, it is also affected by the challenges around them. They have to think of what result would be bear by their decisions made at the end of the day since their future is at stake.

Discussions

The following results were derived in the course of the conduct of this study.

1. There is bigger percentage of female than of male where 26 out of 27 belongs to the age group of 20 to 22. Majority of the student’s parent’s occupation status is working. Conversely, most of them only earns P2,000 to P5,000 per month even though the household member earning for a living is 1 to 4 members.
2. The first 3 factors namely financial status, peer pressure and parent’s influence were found to slightly affect the decision of the student with regards to taking the CPALE or to work after graduation. The last factor, school’s teaching influence turned out that it somewhat affects the decision of the students.
3. There is a significant difference between the teaching influence factor and the demographic profile of gender while on the age and parent’s occupation status, it has a significance difference with financial status factor. As for the demographic profile in terms of monthly income, it has a significant difference with both peer pressure and parent’s influence factors. Lastly, there is no significant difference on the identified factors affecting the decision in terms of the number of family member who are working for a living.
4. The most common challenge faced by the students during decision making is

“having thought about the risks involved”. This challenge exists during decision making with numerous risks to think of like wasting time, resources and energy. Especially the risk of failing to meet one’s expectations and the risk of mental health.

CONCLUSIONS AND RECOMMENDATIONS

As BSA students taking a course where a licensure examination awaits after graduation, it is necessary to take some factors into consideration before coming up into a decision regarding taking the CPALE or to work after graduation. Based on the results of the study, the level of factors to affect the decision of the students was determined. It has been shown in the results that the three factors namely financial status, peer pressure and parent’s influence can slightly affect the student’s decision. However, among three, peer pressure has the highest weighted mean rating of 2.86. On the other hand, the school’s teaching influence has the lowest weighted mean rating of 2.29 which means it can somewhat affect the decision of the student.

Recommendations

Based on the findings, the following recommendations are suggested:

1. The students may look for scholarship that will help in financing for taking the of the Certified Public Accountant Licensure Examination. They may look up to it via online since there are many companies that offers scholarship for students who want to pursue the licensure examination.
2. The school may conduct a one-day activity that would encourage the students to engage in skill-building activities which should involve friends and classmates. The activities should include games that would enhance the students’ physical, mental, creativity and especially social aspects. In this sense, it can create a strong pathway to right decision making.
3. The parents may look for a way to have an additional income like applying for a work or livelihood. In this way the parent’s will be able to provide financial support if the students want to take the CPA Licensure Examination, hence the latter won’t have to think of applying for a job after graduation in order to help the family in aiding financial needs.
4. The school may provide a self-assessment guide. The said assessment guide will help the student’s to better understand their status specially on the aspects of financial status, peer pressure and parent’s influence. With this they will be able to assess themselves of what decision to make regarding taking the CPALE or apply for a job after graduation. The assessment guide will be given after the orientation program

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