

Analysis of the Factors Influencing the Career Path of Bachelor of Science in Accountancy Students of Gordon College Academic Year 2023 - 2024

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Abstract: This study aims to analyze the factors influencing the career path of Bachelor of Science in Accountancy (BSA) students at Gordon College, Olongapo City, Philippines. The researchers utilized a quantitative descriptive research to analyze the factors influencing the career paths of the respondents. Also, this study used a survey questionnaire to collect data from 154 BSA students using stratified and purposive sampling methods. For the statistical analysis, the study employed non-parametric tests for both descriptive and inferential analysis with the help of SPSS 26 software. The results revealed that personal skills and strengths, salary, and job market consideration are "highly considered" factors when choosing a career. However, only social influence is a factor "moderately considered" by the respondents. The study also displayed a statistically significant differences between age and personal skills; strengths and social influence year level and personal skills; and strengths and social influence. The result of the study may provide us with better knowledge and improve accounting students' career paths.

Keywords—Bachelor of Science in Accountancy; Career Path; College Students; Gordon College

1. INTRODUCTION

Numerous professional possibilities are available to someone with a bachelor's degree in accounting. Accounting is one of the most flexible professions in business, allowing one to work in many different sectors. There's always a good chance of finding work, lots of different career paths to choose from, good compensation, and flexibility to manage work and life. Employers value graduates of this field who possess certain skills, such as the capacity to examine financial statements and a sufficient understanding of technology and anything quantitative and financial.

Despite the challenges of an Accountancy course, students are motivated by various factors. Academic achievement, academic persistence, and academic satisfaction are all positively correlated with an individual's interests and major or profession choice [1]. Personal preferences formed by this interest play a crucial role in shaping future decisions.

Individual factors such as interests, passions, skills, and experiences influence students' decision-making regarding their career path [2]. The appeal of becoming a sought-after professional, particularly for practical students, adds to the allure of possessing an accounting degree. Whether it is a value instilled since childhood or encounters and discussions with peers, career guidance, suggestions, and peer role models have a significant impact on a student's career decisions [3]. Support from loved ones inspires students to pursue their chosen path.

Career adaptation and employability are positively influenced by career social support, with the relationship

mediated by career adaptation [4]. Besides personal interest, salary and benefits weigh heavily in career decisions [5]. Fair compensation contributes to financial well-being, impacting employee engagement and satisfaction [6].

Despite the demanding nature of the job, the potential for financial stability offsets the challenges in the accounting profession. Accounting graduates, equipped with diverse skills, are in constant demand across various roles such as bookkeeping, auditing, financial analysis, and more. Job security, a critical consideration, is emphasized in surveys, with graduating students prioritizing it in their career choices [7] [8].

Republic Act No. 9298, "The Philippine Accountancy Act of 2004," classifies the practice of accountancy into public, commerce and industry, government, and academe. Students typically perceive accounting as aligned with public, commerce, and government practices, while academe involves teaching. Accounting specialists in industries provide services like auditing, tax, forensic accounting, and private sector accounting. Graduates can also opt for non-accounting roles for a flexible schedule, better work-life balance, and a higher salary.

A Bachelor of Science in Accountancy opens diverse career paths. Accountants may choose to work in education, commerce, public practice, or government. In education, they contribute to research, address emerging issues, and prepare candidates for CPA exams. In government, they hold key positions in agencies like the Congress of the Philippines, the Commission on Audit (COA), the Bureau of Internal Revenue (BIR), the Department of Finance, the Department of Budget

and Management, the *Bangko Sentral ng Pilipinas* (BSP), and local government units.

Public practice involves fee-based services, often in firms like Sycip Gorres Velayo & Co. (SGV & Co.), offering diverse business experiences. Commerce and industry roles range from financial accounting to tax accounting staff. Despite abundant accounting options, individuals may choose self-employment or different fields [9].

In the literature review, researchers identified relevant studies with latent variables and uncovered research gaps. Abe and Chikoko [10] employed a conceptual Hermeneutic phenomenological technique to gain a deeper comprehension of their qualitative study, in which university students majoring in STEM served as the respondents. Siddiky and Akter [7] focused on economics students, and Nguyen et al. [11] used mixed methods with graduating students in a private institution. Recognizing methodological differences, the researchers see these variations as crucial to the study's outcomes.

The study aims to assess differences in respondents' characteristics and career paths, considering factors like personal skills, social influence, salary, and job market considerations. By doing so, the research aims to guide students, contribute to their professional development, and offer insights for informed career decisions.

This study benefits students by helping them identify their interests for career motivation. Professors can offer support and knowledge, parents can become a stable support system, schools can provide academic and career guidance, and future researchers can gain additional insights for further exploration.

2. METHODOLOGY

Employing a quantitative descriptive research design, this study investigates the factors shaping students' career paths. As articulated by Adedoyin [12] and Asio [13] quantitative research systematically explores phenomena by collecting numerical data and applying mathematical, statistical, or computational methods.

The research endeavors to ascertain whether significant differences exist in the factors influencing students' career paths based on demographic characteristics such as age, sex at birth, year level, preferred career after graduation, and preferred career industry. Aligned with Sirisilla's [14] notion of descriptive research, the study aims to observe subjects and gather data without establishing cause-and-effect relationships. Descriptive research seeks to characterize correlations, patterns, and trends within data, providing a comprehensive and precise depiction of the population or phenomenon [15].

The study encompasses 190 officially enrolled students for the academic year 2023-2024, as reported by the Registrar's Office in response to the researchers' request. The sample size consists of 154 officially enrolled BSA students, deliberately excluding those who participated in the pilot testing ($n = 30$). The research seeks to discern the factors influencing the career paths of BSA students concerning

characteristics like age, sex at birth, year level, preferred career after graduation, and preferred career industry.

Stratified and purposive sampling techniques were used for the selection of the respondents. Stratified sampling is an approach to sample selection where researchers first categorize a population into distinct subgroups, known as strata, based on common characteristics among the individuals, then proceed to choose samples randomly from each of these strata to create a final sample [16]. On the other hand, purposive sampling is a non-probability method for obtaining a sample where researchers use their expertise to choose specific participants that will help the study meet its goals [17]. The year level of the respondents served as the four strata: strata 1 for first-year BSA students ($n = 47$); strata 2 for second-year BSA students ($n = 36$); strata 3 for third-year BSA students ($n = 30$); and strata 4 for fourth-year students ($n = 41$).

The researcher-made survey questionnaire was utilized to gather data to analyze the factors influencing the career paths of the respondents. The survey questionnaire had three components: part 1 is the demographic profile of the respondents; part 2 is the career path of the respondents; and part 3 is the factors influencing their career path.

The instrument passed the reliability test using Cronbach's alpha. According to Adamson and Prion [18], a statistic commonly used to test internal consistency is Cronbach's alpha (α). Cronbach's alpha can range from 0.0 to 1.0, and it quantifies the degree to which items on an instrument are correlated with one another. The statistical difference between the respondents' age, year level, preferred career after graduation, and preferred industry was tested using the Kruskal-Wallis H test. Once the statistical difference between the groups that completed the Kruskal-Wallis H test was determined, post-hoc analysis was employed. The respondents' sex at birth was tested statistically using the Mann-Whitney U test.

3. RESULTS

The succeeding tables below revealed the results of the study for the analysis of factors influencing the career path of Bachelor of Science in Accountancy Students of Gordon College.

Table 1. Demographic Characteristics of the Respondents

Categories	Frequency	Percentage
Age		
17-18 years old	45	29.2
19-20 years old	60	39.0
21-22 years old	49	31.8
Sex at Birth		
Male	35	22.7
Female	119	77.3
Year Level		
First Year	47	30.5
Second Year	36	23.4
Third Year	30	19.5

Fourth Year	41	26.6
Preferred Career		
Academe	8	5.2
Accounting	139	90.3
Non-Accounting	7	4.5
Preferred Industry		
Non- Accounting Industry	7	4.5
Practice in Commerce Industry	40	26.0
Practice in Government Accounting	26	16.9
Practice on Public Accounting	73	47.4
Private School (Accounting Dept.)	2	1.3
Public School (Accounting Dept.)	6	3.9

Note: n = 154

Table 1 provides insights into the characteristics of the participants. Looking at the statistics, it's evident that a significant portion of respondents fall within the age range of 19 and 20, comprising 39.0% of the total (n = 60). Following closely are those aged 21 and 22, accounting for 31.8% of the respondents (n = 49). Conversely, the age group of 17–18 has the smallest representation, with a sample size of 29.2% (n = 45). When it comes to gender distribution, the majority of respondents identify as female, making up 77.3% of the total (n = 119). In contrast, male respondents form the smallest group, comprising 22.7% (n = 35). Moreover, examining the data by year level, first-year students have the highest representation at 30.5% (n = 47), followed by fourth-year students at 26.6% (n = 41), and second-year students at 23.4% (n = 36). The third-year level has the smallest sample size, accounting for 19.5% (n = 30). In terms of preferred careers, a substantial number of respondents express an interest in accounting-related professions, comprising 90.3% (n = 139), while a smaller percentage of 5.2% lean towards academia (n = 8). Those considering non-accounting careers represent the smallest group, with a sample size of 4.5% (n = 7). Furthermore, the provided data suggests that the majority of respondents aspire to work in the field of public accounting (n = 73, 47.4%). The commerce industry follows with 26.0% (n = 40), government accounting with 16.9% (n = 26), and non-accounting industries with 4.5% (n = 7). The least preferred options include public school (accounting department) at 3.9% (n = 6) and private school (accounting department) at 1.3% (n = 2).

Table 2. Factors Influencing the Career Path in Terms of Personal Skills and Strengths

Indicators	Mean	Descriptive Interpretation
1) I have analyzed that my personal skills and strengths	3.11	Moderately considered

align appropriately with a particular career path.		
2) My personal skills and strengths are important considerations when evaluating different career options.	3.63	Highly considered
3) I am confident in my ability to acquire new skills and develop my existing ones in order to excel in a specific career.	3.28	Highly considered
4) I am willing to invest time and resources in improving my personal skills and strengths to succeed in a particular field.	3.68	Highly considered
5) A career path that aligns with my skills and strengths can be an advantage and increase my chances of being successful.	3.65	Highly considered
Composite Mean	3.47	Highly considered

Legend: 3.25 - 4.00 = Highly Considered; 2.50 - 3.24 = Moderately Considered; 1.75 - 2.49 = Somewhat Considered; 1.00 - 1.74 = Less Considered

Table 2 shows the assessed factors influencing the career path in terms of personal skills and strengths. The indicator with the highest mean value is "I am willing to invest time and resources in improving my personal skills and strengths to succeed in a particular field" (Indicator 4, M = 3.69), signifying those respondents highly consider investing in self-improvement as a factor in their career decisions. On the other hand, the indicator with the lowest mean value is "I have analyzed that my personal skills and strengths align appropriately with a particular career path" (Indicator 1, M = 3.11) indicating that this factor is moderately considered compared to others. The average mean value across all indicators is 3.47, reflecting that the respondents highly consider personal skills and strengths when deciding on a career path. This emphasizes the significance of self-assessment, skill development, and the alignment of personal strengths with a chosen career in achieving success.

Table 3. Factors Influencing the Career Path in Terms of Social Influence

Indicators	Mean	Descriptive Interpretation
1) My family or peers significantly influence my career decisions.	2.70	Moderately considered

2) I aspire to follow someone I know who has already succeeded in their career.	2.72	Moderately considered
3) I will pursue a career where I can build valuable connections and relationships that can help me find job opportunities, referrals, and recommendations	3.51	Highly considered
4) The discussions I had with my professors and industry experts in the field had an impact on my career decisions.	3.06	Moderately considered
5) My career decisions are influenced by external factors such as societal norms and expectations.	2.74	Moderately considered
Composite Mean	2.95	Moderately considered

Note: 3.25 - 4.00 = *Highly Considered*; 2.50 - 3.24 = *Moderately Considered*; 1.75 - 2.49 = *Somewhat Considered*; 1.00 - 1.74 = *Less Considered*

Table 3 shows the assessed factors influencing a career path in terms of social influence. The indicator with the highest mean value is "I will pursue a career where I can build valuable connections and relationships that can help me find job opportunities, referrals, and recommendations" (Indicator 3, M = 3.51), suggesting that these respondents place significant importance on establishing relationships as a factor in their career decision-making. On the other hand, the indicator with the lowest mean value is "My family or peers significantly influence my career decisions" (Indicator 1, M = 2.70), suggesting that this factor is moderately considered compared to others. The composite mean value across all indicators is 2.95, reflecting that the respondents moderately consider social influence when choosing a career. This shows that social influence is also a significant factor, but not the majority of undergraduate students in accounting are affected by family, peers, lecturers, and the surrounding media in determining their career path.

Table 4 shows the factors influencing the career path in terms of salary. The indicator with the highest mean value is "I prefer a career path that offers benefits and compensation, for the reason of improving my quality of life by giving me access to better healthcare, housing, and other resources." (Indicator 3, M = 3.76), signifying that the students highly consider work benefits and compensation as essential attributes in choosing a career. On the other hand, the indicator with the lowest mean is "I am willing to choose a job that pays well but has less work-life balance." (Indicator 4, M = 2.68), signifying that the students moderately consider having a lower work-life balance for a higher salary. The composite mean value across all indicators is 3.30, reflecting that the respondents highly consider salary when choosing a career.

This emphasizes the significance of salary when deciding which career to choose.

Table 4. Factors Influencing the Career Path in Terms of Salary

Indicators	Mean	Descriptive Interpretation
1) Salary is one of my primary considerations when deciding which career path to take.	3.55	Highly considered
2) The potential salary growth is an important factor in my career decision-making.	3.65	Highly considered
3) I prefer a career path that offers benefits and compensation, for the reason of improving my quality of life by giving me access to better healthcare, housing, and other resources.	3.76	Highly considered
4) I am willing to choose a job that pays well but has less work-life balance.	2.68	Moderately considered
5) I am satisfied with the average salary of my desired career upon doing my research.	2.86	Moderately considered
Composite Mean	3.30	Highly considered

Note: 3.25 - 4.00 = *Highly Considered*; 2.50 - 3.24 = *Moderately Considered*; 1.75 - 2.49 = *Somewhat Considered*; 1.00 - 1.74 = *Less Considered*

Table 5 shows the factors influencing the career path in terms of job market consideration. The indicator with the highest mean value is "I will search for a job that offers more opportunities for professional growth and development." (Indicator 3, M = 3.71), signifying that the students highly consider professional career growth and development when choosing a career. On the other hand, the indicator with the lowest mean is "I have considered the potential changes in the job market and how these changes impact the availability or demand of my chosen career path." (Indicator 4, M = 3.40), signifying that the students highly consider the future changes that can potentially affect the demand for such professions. The composite mean value across all indicators is 3.59, reflecting that the respondents highly consider job market considerations when choosing a career. This emphasizes the significance of the availability of jobs in the market when choosing a career.

Table 5. Factors Influencing the Career Path in Terms of Job Market Consideration

Indicators	Mean	Descriptive Interpretation
1) I consider job security essential when making career decisions.	3.62	Highly considered
2) I deem it valuable that a job is in high demand and has a high regularization rate.	3.63	Highly considered
3) I will search for a job that offers more opportunities for professional growth and development.	3.71	Highly considered
4) I have considered the potential changes in the job market and how these changes impact the availability or demand of my chosen career path.	3.40	Highly considered
5) I am willing to be relocated for a job opportunity if it means better job security or career advancement.	3.58	Highly considered
Composite Mean	3.59	Highly considered

Note: 3.25 - 4.00 = *Highly Considered*; 2.50 - 3.24 = *Moderately Considered*; 1.75 - 2.49 = *Somewhat Considered*; 1.00 - 1.74 = *Less Considered*

Table 6 shows the evaluation of the difference in factors influencing the career path according to age using the Kruskal-Wallis H test. The test found a statistically significant difference in terms of personal skills and strengths among groups [H(2) = 8.784, p = .012], with a median value of 3.60 for the 17–18-year-old group, 3.60 for the 19–20-year-old group, and 3.40 for the 21–22-year-old group of students. The post hoc analysis showed that there is a significant difference in terms of personal skills and strengths between those aged 21–22 and 19–20 (p = .026); and 17–18 (p = .034) since the p-value of the pairwise comparison is less than the 5% significance level. Therefore, the result shows that the aged 21–22 group is statistically different from the aged groups of 19–20 and 17–18.

For social influence, the test revealed a significant difference among age groups [H(2) = 7.668, p = .022], with a median value of 3.00 for the 17–18-year-old group, 3.00 for the 19–20-year-old group, and 2.80 for the 21–22-year-old group of students. The post hoc analysis showed that there is a significant difference in terms of social influence between those aged 21–22 and 19–20 (p = .026) since the p-value of the pairwise comparison is less than the 5% significance level. Therefore, the result shows that these two groups are statistically different from each other.

Table 6 also depicts the evaluation of the differences in factors influencing the career path according to age. The test found no statistically significant difference in terms of salary [H(2) = 4.200, p = .122], with a median value of 3.40 for the 17–18-year-old group, 3.20 for the 19–20-year-old group, and 3.20 for the 21–22-year-old group of students; and in terms of job market consideration [H(2) = 2.811, p = .245], with a median value of 3.80 for the 17–18-year-old group, 3.60 for the 19–20-year-old group, and 3.60 for the 21–22-year-old group of students at the 5% significance level. This implies that the consistent nature of salary and job market considerations are influential factors in career decision-making among students, regardless of their specific age.

Table 6. Difference in the Factors Influencing the Career Path According to Age

Factors	Age	n	Median	H	Asymp. Sig
Personal Skills and Strengths	17-18	45	3.60	8.784*	.012
	19-20	60	3.60		
	21-22	49	3.40		
Social Influence	17-18	45	3.00	7.668*	.022
	19-20	60	3.00		
	21-22	49	2.80		
Salary	17-18	45	3.40	4.200	.122
	19-20	60	3.20		
	21-22	49	3.20		
Job Market Consideration	17-18	45	3.80	2.811	.245
	19-20	60	3.60		
	21-22	49	3.60		

Note: *p < .05; df= 2

Table 7. Difference in the Factors Influencing the Career Path to Take According to Sex

Factors	Sex	n	Mdn	U	z	Asymp. p. Sig
Personal Skills and Strengths	M	80	3.60	2074.50	-.035	.972
	F	89	3.60			

Social Influence	M	80	3.00	1875.00	-.903	.367
	F	89	3.00			
Salary	M	80	3.20	1974.00	-.473	.636
	F	89	3.20			
Job Market Consideration	M	80	3.60			
	F	89	3.80	1946.00	-.602	.547

Note: $p > .05$

Table 7 displays the evaluation of data using a Mann-Whitney U test that found no significant difference in factors influencing the career path in terms of personal skills and strengths between males (Mdn = 3.60) and females (Mdn = 3.60), with $U = 2074.500$, $z = -.035$, and $p = .972$; in terms of social influence between males (Mdn = 3.00) and females (Mdn = 3.00), with $U = 1875.000$, $z = -.903$, and $p = .367$; in terms of salary between males (Mdn = 3.20) and females (Mdn = 3.20), with $U = 1974.000$, $z = -.473$, and $p = .636$; and lastly, in terms of job market consideration between males (Mdn = 3.60) and females (Mdn = 3.80), with $U = 1946.000$, $z = -.602$, and $p = .547$ at the 5% significance level. This implies that a person's career objectives are unaffected by their sex at birth.

Table 8 reveals the evaluation of the difference in factors influencing the career path according to year level using the Kruskal-Wallis H test. The test found a statistically significant difference in terms of personal skills and strengths among groups [$H(3) = 11.022$, $p = .012$], with a median value of 3.60 for the first year, 3.60 for the second year, 3.50 for the third year, and 3.40 for the fourth year group of students. The post hoc analysis showed that there is a significant difference in terms of personal skills and strengths between the fourth-year and second-year ($p = .006$) groups since the p-value of the pairwise comparison is less than the 5% significance level. Therefore, the result shows that these two groups are statistically different from each other.

Table 8. Difference in the Factors in Deciding which Career Path to Take According to Year Level

Factors	Year Level	n	Median	H	Asymp. Sig
Personal Skills and Strengths	First Year	47	3.60	11.022	.012
	Second Year	36	3.60		
	Third Year	30	3.50		
	Fourth Year	41	3.40		
Social Influence	First Year	47	3.00	10.142	.017
	Second Year	36	3.00		
	Third Year	30	3.00		

Salary	Fourth Year	41	2.80	3.977	.264
	First Year	47	3.40		
	Second Year	36	3.40		
	Third Year	30	3.20		
Job Market Consideration	Fourth Year	41	3.20	1.747	.627
	First Year	47	3.80		
	Second Year	36	3.70		
	Third Year	30	3.80		
	Fourth Year	41	3.60		

Note: $*p < .05$; $df=3$

For social influence, the test revealed a significant difference among year levels [$H(3) = 10.142$, $p = .017$], with a median value of 3.00 for the first year, 3.00 for the second year, 3.00 for the third year, and 2.80 for the fourth-year group of students. The post hoc analysis showed that there is a significant difference in terms of social influence between the fourth-year and third-year ($p = .034$) groups since the p-value of the pairwise comparison is less than the 5% significance level. Therefore, the result shows that these two groups are statistically different from each other. This implies that 4th-year students could be more exposed to external factors shaping their career decisions.

Table 8 also depicts the evaluation of the differences in factors influencing the career path according to year level. The test found no statistically significant difference in terms of salary [$H(3) = 3.977$, $p = .264$], with a median value of 3.40 for the first year, 3.40 for the second year, 3.20 for the third year, and 3.20 for the fourth year group of students; and in terms of job market consideration [$H(3) = 1.747$, $p = .627$], with a median value of 3.80 for the first year, 3.70 for the second year, 3.80 for the third year, and 3.60 for the fourth year group of students at the 5% significance level. This implies that students across academic years share similar perceptions regarding salary and job market considerations when making career decisions.

Table 9. Difference in the Factors Influencing the Career path According to Preferred Career After Graduation

Factors	Career in	n	Mdn	H	Asymp. Sig
Personal Skills and Strengths	Academe	8	3.80	4.762	.092
	Accounting	139	3.60		
	Non-Accounting	7	3.40		
Social Influence	Academe	8	3.20	1.971	.373
	Accounting	139	3.00		
	Non-Accounting	7	2.60		

Salary	Academe	8	3.40	2.122	.346
	Accounting	139	3.20		
	Non-Accounting	7	3.20		
Job Market Consideration	Academe	8	3.70	.772	.680
	Accounting	139	3.80		
	Non-Accounting	7	3.20		

Note: $p > .05$; $df=2$

Table 9 shows the result of the difference in factors influencing the career path according to the preferred career after graduation using the Kruskal-Wallis H test. The test found no statistically significant difference in terms of personal skills and strengths among groups [$H(2) = 4.762$, $p = .092$], with a median value of 3.80 for those careers in academe, 3.60 for those careers in accounting, and 3.40 for those careers in non-accounting; in terms of social influence [$H(2) = 1.971$, $p = .373$], with a median value of 3.20 for those careers in academe, 3.00 for those careers in accounting, and 2.60 for those careers in non-accounting; in terms of salary [$H(2) = 2.122$, $p = .346$], with a median value of 3.40 for those careers in academe, 3.20 for those careers in accounting, and 3.20 for those careers in non-accounting; and lastly, in terms of job market consideration [$H(2) = .772$, $p = .680$], with a median value of 3.70 for those careers in academe, 3.80 for those careers in accounting, and 3.20 for those careers in non-accounting at the 5% significance level. This implies that there is no meaningful difference between the selected career path after graduation, namely: academe, accounting industry, and non-accounting industry, and the factors influencing the career path.

Table 10. Difference in the Factors Influencing the Career Path According to Preferred Industry

Factors	Industry	n	Mdn	H	Asym p. Sig
Personal Skills and Strengths	Non-Accounting Industry	7	3.40	8.661	.123
	Practice in Commerce Industry	40	3.50		
	Practice in Government	26	3.40		
	Accounting Practice in Public Accounting	73	3.60		
	Private School	2	3.80		
	Public School	6	3.80		

Social Influence	Non-Accounting Industry	7	2.60	6.424	.267
	Practice in Commerce Industry	40	3.00		
	Practice in Government	26	3.20		
	Accounting Practice in Public Accounting	73	3.00		
	Private School	2	3.40		
	Public School	6	3.10		
Salary	Non-Accounting Industry	7	3.20	4.056	.541
	Practice in Commerce Industry	40	3.40		
	Practice in Government	26	3.40		
	Accounting Practice in Public Accounting	73	3.20		
	Private School	2	3.70		
	Public School	6	3.30		
Job Market Consideration	Non-Accounting Industry	7	3.20	2.678	.749
	Practice in Commerce Industry	40	3.60		
	Practice in Government	26	3.70		
	Accounting Practice in Public Accounting	73	3.80		
	Private School	2	3.80		
	Public School	6	3.70		

Note: $p > .05$; $df=5$

Table 10 shows the evaluation of differences in factors influencing the career path according to the preferred industry using the Kruskal-Wallis H test. The test found no statistically significant difference in terms of personal skills and strengths

among groups [$H(5) = 8.661, p = .123$], with a median value of 3.40 for non-accounting industry, 3.50 for practice in commerce industry, 3.40 for practice in government accounting, 3.60 for practice in public accounting, 3.80 for private school (accounting dept.), and 3.80 for public school (accounting dept.) preferred industry; in terms of social influence [$H(5) = 6.424, p = .267$], with a median value of 2.60 for non-accounting industry, 3.00 for practice in commerce industry, 3.20 for practice in government accounting, 3.00 for practice in public accounting, 3.40 for private school (accounting dept.), and 3.10 for public school (accounting dept.) preferred industry; in terms of salary [$H(5) = 4.056, p = .541$], with a median value of 3.20 for non-accounting industry, 3.40 for practice in commerce industry, 3.40 for practice in government accounting, 3.20 for practice in public accounting, 3.70 for private school (accounting dept.), and 3.30 for public school (accounting dept.) preferred industry; and lastly, in terms of job market consideration [$H(5) = 2.678, p = .749$], with a median value of 3.20 for non-accounting industry, 3.60 for practice in commerce industry, 3.70 for practice in government accounting, 3.80 for practice in public accounting, 3.80 for private school (accounting dept.), and 3.70 for public school (accounting dept.) preferred industry at the 5% significance level. This implies that the factors influencing students' career path decisions, such as personal skills and strengths, social influence, salary, and job market consideration, remain relatively consistent across different students' preferred career industries.

4. DISCUSSION

This study reveals that a significant portion of the respondents fell within the age range of 19 to 20 years. In terms of sex at birth, the majority of respondents were female. The majority were first-year students, followed closely by fourth-year students. The majority of respondents expressed a strong preference for pursuing a career in accounting upon graduation. In terms of their preferred industry, it is clear that a substantial portion of respondents expressed a preference for practicing public accounting. This breakdown provides valuable context for understanding how factors influencing a career path may change throughout a student's academic career.

The desire to invest in personal development is a particularly strong motivator when choosing a career. According to Koçak et al. [19], academic satisfaction has a positive effect on career decision-making self-efficacy, which is crucial in making career decisions. Additionally, personal development, including identifying and using personal strengths, setting goals, and tracking progress, are factors in career decisions and aiming for personal growth [20]. While many respondents highly consider the potential benefits of building professional relationships to establish a network for future career opportunities, there is also a considerable number who place less emphasis on familial or peer influence in their career path. The results are consistent with research conducted by Raharia and Liany [21], which found that third parties positively influence accounting students in

determining their career paths, but they are not highly influential. Many of the respondents place a high value on jobs that provide greater financial stability and related advantages that enhance their quality of life, while others are less likely to choose a career path that puts a high income ahead of work-life balance. According to Duku et al. [22], students are more motivated to pursue a career that involves a high salary. Lastly, a significant number of respondents highly prioritize the potential for career advancement and the opportunity for personal and professional development in their career path. According to a study by Nguyen et al. [11], the majority of job decisions were focused on future employability; as a result, career chances had the greatest influence on students' choices.

The study identifies two significant age-related differences in career decision-making. Younger individuals prioritize personal skills, while older ones place less emphasis on social influence. These observations emphasize the need for age-specific career guidance and support in the transition to early adulthood. However, no significant differences were found in terms of salary and job market consideration. There are no statistically significant differences found in sex at birth variations in the factors influencing career path decisions. These results indicate that both males and females in the study cohort attribute similar importance to these factors when making career decisions. There are significant differences in the importance of personal skills and strengths among academic year groups. Students in their fourth year prioritize these attributes less than those in their second year. Additionally, students in their fourth-year attribute less importance to social influence compared to those in their third year. These results provide insights into how social influence varies during the academic journey and underscore the importance of understanding and addressing evolving considerations among students at different stages of their education. In relation to year level, there were no statistically significant differences in salary and job market consideration across academic year groups. No statistically significant differences were found in all four factors among individuals and their preferred career after graduation. These outcomes imply that individuals across these diverse career paths tend to hold similar viewpoints on these influencing factors when making career decisions. There are no statistically significant differences in the given factors among individuals with preferred career paths in various industries. The researchers suggest a career development program for Bachelor of Science in Accountancy students in line with the results of the study.

5. CONCLUSIONS

Based on the results of the study, the researchers concluded that a typical BSA student is aged between 19-20 years old, female, currently in the first-year level, which preferred a career in accounting in the public practice. The respondents highly considered personal skills and strengths, salary, and job market consideration in their career path. However, only social influence was moderately considered by the respondents.

Significant differences were observed for personal skills and strengths and social influence when grouped according to age and year level.

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