

Moderating Effect of Motivation between the Relationship of Prejudice and Academic Performance of Accounting Students

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Abstract: *This study investigated how motivation moderates the relationship of prejudice and academic performance among accountancy students. Prejudice in educational settings had been linked to adverse outcomes, but understanding the mitigating factors, particularly the role of motivation, had become crucial for developing effective interventions. An online survey form through Google Forms was administered to a diverse sample of 158 accounting students. Participants reported their experiences with prejudice, academic motivation, and provided their latest academic performance data. Statistical analyses, including descriptive analysis and moderation analysis, were employed to examine the moderating effect of motivation on the prejudice-academic performance relationship. Findings indicated a positive association between experiences of prejudice and academic performance. However, a significant moderating effect of motivation was observed in this unexpected result. This finding challenged established beliefs and indicated that motivation could serve as a mitigating factor, converting the potential adverse effects of prejudice into a challenge and a source of motivation for students. This research underscored the critical role of motivation in shaping the relationship between prejudice and academic performance. Recognizing this unique interplay could inform educational strategies and interventions, emphasizing the importance of cultivating motivation for academic success. Future research should explore additional factors that contribute to the resilience of motivated students in the face of prejudice.*

Keywords— Prejudice; Motivation; Academic Performance; Accounting Students; Self-Determination Index

1. INTRODUCTION

Accountancy students often face stereotypes and preconceived opinions, which can hinder their success in the field. These stereotypes can lead to prejudices, negative feelings, and discrimination against individuals based on their background and experience (Jamero, 2021). Prejudice can negatively impact academic performance, opportunities, social resources, self-worth, motivation, and engagement with society.

The research of Muzaffer Çatak (2019) shows that students hold realistic expectations regarding the acquisition of comprehensive knowledge and skill development in accounting education at the tertiary level, challenging the preconceived notion that accounting students need prior knowledge. Academic motivation is another factor that influences academic performance, as it refers to the willingness of students to engage in learning activities and their overall school experience. Online classes stimulate curiosity and participation among students, requiring high academic motivation to stay committed to their goals. Therefore, it is crucial for accounting students to maintain high

motivation and engagement in learning activities to succeed in the field (Sivrikaya, 2019).

Motivation, whether intrinsic or extrinsic, is a crucial construct in psychology. Both intrinsic and extrinsic motivation have a moderate relationship with academic performance in (Steinmayr et al., 2019). Lack of motivation can lead to fear of failure and a lack of challenge, negatively impacting academic success. Vallerand et al. (1989) proposed a classification system for academic motivation, which included seven domains. The researchers hypothesized that academic motivation moderates prejudice and academic performance, and that academic motivation, through its domains and Self-Determination Index, were moderating variables. This study aimed at examining how prejudice affects accountancy students' academic performance and how academic motivation moderates this relationship, providing insights into how educators and institutions can better support students facing prejudice or discrimination, contributing to more inclusive and equitable educational environments.

2. RELATIONSHIP OF THE VARIABLES

2.1 Prejudice and Academic Performance

Among other student groups, accountancy students were believed to be introverted, systematic, antisocial, and boring (Jamero, 2021). They were expected to have a strong foundation in basic accounting principles, such as percentages, conversions, locations, and currency values. However, according to Zeivots (2021) up to 80% of college students still needed help to study the material assigned to them. Preconceived notions arising from individuals' expectations could lead to doubt and loss of confidence in students studying accounting, which could negatively impact their academic performance.

Prejudice and discrimination negatively impacted students' mental and physical health and academic performance (Gougis, 2020). Additionally, as stated by Catak (2019), teachers' evaluations of student achievement also affected students' performance. Most educators were aware of the impact of their expectations on students' outcomes, but they often failed to recognize the significant effects of certain teachers.

To create a positive and inclusive learning environment, it was crucial to recognize and challenge prejudice. Speaking out against prejudice could significantly reduce its negative effects. Additionally, addressing negative preconceptions about accounting students could help erode students' self-esteem and improve their academic achievement.

2.2 Prejudice and Motivation

Prejudice expectations negatively influenced motivation, with self-determined motivation exhibiting effective control over it (Ferguson, 2019). Prejudice could affect access to opportunities, social resources, self-esteem, motivation, and community involvement. Students' academic performance could be negatively affected by prejudice, leading to lack of motivation and inability to achieve desired accomplishment levels. However, as indicated in the study of Murayama et al. (2018), motivation could have a beneficial effect on reducing prejudice by fostering a positive, inclusive learning environment. By encouraging students to achieve their full potential and maintaining positive attitudes, motivation could combat prejudice and increase tolerance, ultimately reducing prejudice and promoting a more inclusive learning environment.

2.3 Academic Performance and Motivation

Motivation, academic success, and commitment to a career were crucial factors for undergraduate accounting students (Handoyo, 2018). According to Da Costa et al. (2020), high motivation improved overall academic achievement, while teachers' perspectives, expectations, and impact significantly affected students' performance. Teachers' expectations could influence students' perceptions of their learning capacity, motivation, and performance. High expectations could negatively impact students' perceptions of learning capacity,

motivation, and performance. Teachers should offer support, direction, and error analysis to help students meet set standards. Ahinful and Tauringana's (2018) study found that motivational factors, engagement, and commitment significantly contribute to the academic performance of accounting students in Ghana. Teachers should ensure that students understand their expectations and provide necessary assistance. Overall, teachers' perspectives, expectations, and impact significantly influenced students' academic success and commitment in the accounting profession.

2.4 Motivation, Prejudice, and Academic Performance

Filgona et al. (2020) found that students' motivation was crucial for their academic performance, but instructors often overlooked it. Consistent encouragement and constructive criticism from counselors and instructors were essential for students to promote their interests and achieve academic success. However, prejudice could negatively impact students' academic performance, leading to a loss of motivation, diverted studies, and reduced schoolwork efficacy. Slobodin et al. (2021) acknowledged the impact of motivation on academic performance and prejudice levels in accountancy. Motivation could moderate the relationship between prejudice and academic performance, and academic performance was positively correlated with higher motivation, particularly academic self-concept and curiosity. Nauzeer and Jaunky (2020) found that motivation, learning, and personality factors affected academic performance. The complex interplay between motivation, prejudice, and academic performance required further investigation.

3. METHODOLOGY

3.1 Research Design

This study utilized a correlational design to examine the relationship between variables and their impact on academic performance. It also employed moderation analyses to examine the influence of prejudice on academic performance. The study used a multiple regression model to conduct moderation analysis, which examines the relationship between two variables and how it is affected by a moderator. The goal was to determine if the association between variables is contingent on the value of the moderator.

3.2 Respondents

The study analyzed 260 Mabalacat City College BSA students, using proportionate stratified and simple random sampling techniques. The population was divided into six sections. Data was collected through lottery, ordinal, and randomization methods. The researchers used Slovin's formula with a margin error of 5% or 0.05 to determine the number of samples from the population.

$$n = \frac{N}{1 + Ne^2} = \frac{260}{1 + 260(5\%^2)} = 157.58 = 158 \quad (1)$$

The resulting sample size was 157.58. So, the researchers coordinated with 158 students to be the sample of research.

3.3 Instrument

The researchers utilized Likert scales from other research studies as well as a researcher-made survey questionnaire, encapsulating the constructs of motivation and prejudice respectively.

In measuring the existence and effect of prejudice among accounting students, the researchers composed a self-made questionnaire consisting of 20 questions. The questionnaire was designed to assess the students' attitudes towards different situations and their perceptions of discrimination in the accounting profession. Moreover, the researchers utilized an adopted questionnaire for measuring motivation. Academic Motivation Scale (AMS-C 28) College Version was a tool used to measure the level of motivation of students in academic settings. It consisted of 28 items that assess different aspects of motivation. These instruments had undergone face validation and reliability testing before being administered to actual respondents.

3.4 Data Processing and Treatment

The study used specialized software with the assistance of a statistician to analyze survey data. Preliminary analyses included descriptive statistics and regression analyses to test the proposed model. The procedures were based on Haye's book, Introduction to Moderation, Moderation, and Conditional Process Analysis: A Regression-Based Approach. Descriptive analysis examined data characteristics, while moderation analysis examined the relationship between dependent and independent variables. Multiple regression was used to analyze relationships between prejudice and academic performance, and motivation and its moderating effects.

Figure 1: Statistical Diagram

Relationships between Prejudice and Academic Performance, Prejudice and Motivation, and Motivation and Academic Performance were analyzed using linear regression. Consequently, the moderating effects of Motivation were analyzed between the relationships of Prejudice and Academic Performance using statistical moderation tools.

4. PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA

The data presented below were scored based on the standard scoring and interpretation instruction provided in the respective scales used. The researchers utilized Jamovi 2.3 to analyze the data. Moreover, the total number of respondents were one hundred fifty-eight (158) students accounting for twenty-eight (28) respondents from BSA-2A, twenty-six (26) respondents from BSA-2B, twenty-nine (29) respondents from

BSA-2C, twenty-two (22) respondents from BSA-2D, twenty-four (24) respondents from BSA-3A, and twenty-nine (29) respondents from BSA-4A.

4.1 Respondents' Description in Terms of Prejudice

Table 1: Prejudice Level of Respondents

LEVELS	FREQUEN CY	PERCENTA GE	RAN K
With No Prejudice	3	2%	4
With Low Prejudice	22	14%	3
With High Prejudice	86	54%	1
With Extreme Prejudice	47	30%	2
TOTAL	158	100%	

3.25-4.00 With Extreme Prejudice; 2.50-3.24 With High Prejudice; 1.75-2.49 With Low Prejudice; 1.00-1.74 With No Prejudice

Table 1 presented the prejudice levels of the respondents in this study. It revealed that the sample size was dominated by respondents who were having High Prejudice, accounting for 54%. In addition, 30% of the respondents had experienced Extreme Prejudice. On the other hand, the lowest percentage of the sample size, which was 2%, were the respondents who were recognized to have no prejudice at all followed by the respondents with low prejudice, accumulating 14% of the sample. Considering this data, it might be inferred that almost half of the respondents had alarming levels of prejudice.

4.2 Respondents' Description in Terms of Academic Performance

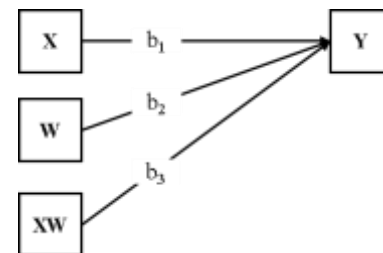


Table 2: Academic Performance of Respondents

RANGE	FREQUENCY	PERCENTAGE	RANK
85-87	3	2%	4
88-90	63	40%	2
91-93	85	54%	1
94-96	7	4%	3
TOTAL	158	100%	

Table 2 shows the frequency distribution regarding the Academic Performance of the respondents. It revealed that 54% of the respondents have a General Weighted Average (GWA) ranging from 91 to 93, followed by the 88 to 90 range of GWA with 40% distribution. Meanwhile, 4% of the respondents have GWA ranging from 94 to 96. On the other hand, the range GWA from 85 to 87, which is the lowest rank, has a 2% distribution. Taking into account the data presented in this table, it could be inferred that more than half of the respondents were performing well academically.

4.3 Respondents’ Description in Terms of Motivation

Table 3: Academic Motivation of Respondents

Sub- Variables	Mean	SD
IM - To Know	3.13	0.63
IM - Toward Accomplishment	3.11	0.60
IM - To Experience Stimulation	2.88	0.65
EM – Identified	3.48	0.57
EM -Introjected	3.23	0.54
EM - External Regulation	3.34	0.55
Amotivation	1.93	0.82

The research instrument used to measure motivation incorporates subsets of motivation to calculate the Self-Determination Index (SDI). However, it was important to note that these subsets did not have their respective levels for interpretation. The researchers were able to obtain the means and standard deviations for each facet of motivation. The findings indicated that the sub-variables within the construct of intrinsic motivation, namely To Know, Toward Accomplishment, and To Experience Stimulation, had mean scores of 3.13, 3.11, and 2.88, respectively. The sub-variables that fell under the category of extrinsic motivation, namely Identified, Introjected, and External Regulation, had mean scores of 3.48, 3.23, and 3.34, respectively. The results indicated that the average level of amotivation among the participants is 1.93. The results of the analysis indicated that the subset labeled EM - Identified exhibits the highest average score, while the subset labeled Amotivation demonstrates the lowest average score. Furthermore, the standard deviation (SD) of EM - Introjected in the context of Extrinsic Motivation (EM) is the smallest. This indicated that the scores of the participants in this particular domain exhibited the highest level of clustering around the mean. In contrast, it was noteworthy that Amotivation exhibited the highest standard deviation (SD) among the various domains. This finding suggested that, on average, the scores of the participants in this domain are more widely dispersed compared to the other domains.

Table 4: Self-Determination Index

LEVELS	FREQUEN CY	PERCENTA GE	RANK
Very Low Self-Determination	1	1%	4
Low Self – Determination	29	18%	3
High Self-Determination	102	65%	1
Extreme Self-Determination	26	16%	2
<i>Total</i>	<i>158</i>	<i>100%</i>	

-9.0 to -4.5 Very Low Self-Determination; -4.6 to 0 Low Self-Determination; 0.1 to 4.5 High Self-Determination; and 4.6-9.0 Extreme Self-Determination

The table above revealed the data regarding the Self-Determination Index (SDI) of the respondents, which primarily characterized their motivation. As illustrated above, the highest percentage belongs to the group of respondents who were recognized to have high self-determination (65%). Meanwhile, the smallest percentage of the sample was 1%, which belonged to the respondents who had very low self-determination. Therefore, it could be inferred that more than half of the respondents had high levels of motivation while there were only few who had very low level of motivation.

4.4 Relationship of Prejudice and Academic Performance

Table 5: Linear Regression Analysis Between Prejudice and Academic Performance

Model	R	R ²
H ₀ 1	0	0
H _a 1	0.181	0.0326

Alternative hypothesis indicated that the model predicts academic performance through prejudice (Acad_Perf=B₀+B₁*Prej). Pearson’s Correlation Coefficient (r²=0.0326) implied that 3.26% of the variability of academic performance could be explained by prejudice, as well as indicating a positive correlation between the two constructs.

Table 6: Model Coefficients-Academic Performance

Predictor	Estimate	Coefficient	t	P
Intercept	89.530	0.755	118.56	< .001
PREJUDICE	0.581	0.253	2.29	0.023

Table 6 showed the coefficient estimates of the linear regression between academic performance and prejudice. The results of the data analysis revealed the p-value at <0.001, therefore, the researchers rejected the null hypothesis that stated prejudice does not predict academic performance. It was found that prejudice positively predicts academic performance such that an increase in prejudice leads to a higher level of academic performance.

4.5 Relationship of Motivation and Academic Performance

Table 7: Linear Regression Analysis Between Motivation and Academic Performance

Model	R	R ²
H ₀	0	0
H ₁	0.127	0.0161

Alternative hypothesis indicated that the model predicts academic performance through motivation (Acad_Perf=B₀+B₁*Mot). Pearson’s Correlation Coefficient (r²=0.0161) implied that 1.61% of the variability of academic performance can be explained by motivation, as well as indicating a positive correlation between the two constructs.

Table 8: Model Coefficients-Academic Performance

Predictor	Estimate	Coefficient	t	P
Intercept	91.0404	0.1758	517.98	<.001
MOTIVATION	0.0823	0.0515	1.60	0.112

Table 8 illustrated the coefficient estimates of the linear regression between academic performance and motivation. The results of the data analysis revealed the p-value at <0.001, therefore the researchers could reject the null hypothesis that stated motivation does not predict academic performance. It was found that motivation positively predicts academic performance such that an increase in motivation leads to a higher level of academic performance.

4.6 Motivation as a Moderating Variable Between Prejudice and Academic Performance

To test the moderating influence of motivation toward the relationship between Prejudice and Academic Performance, beta coefficients were used. Results revealed that there was a significant moderating effect wherein motivation was the variable that would determine moderation. Academic

Motivation was found to have a significant influence in moderating prejudice and academic performance’s relationship with p=0.011, therefore the researchers rejected the null hypothesis.

Table 9: Moderation Estimates

Paths	Estimate	Coefficient	Z	p
path b ₁	0.0155	0.2846*	0.0545	0.957
path b ₂	0.1062	0.0503	2.1121	0.035
path b ₃	-0.2787	0.1100*	-2.5345	0.011*

Note. path b₁ = interaction of prejudice to academic performance; path b₂ = interaction of motivation to academic performance and path b₃ = interaction of prejudice and motivation to academic performance.

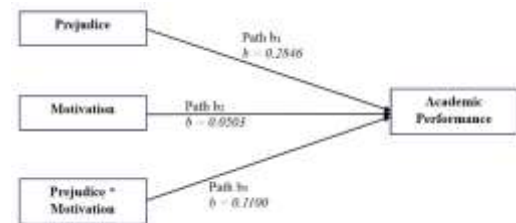


Figure 2: Application of Statistical Diagram

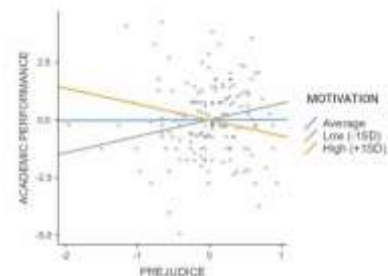


Figure 3: Plot of Simple Slope Estimates

The findings revealed a positive correlation between prejudice and academic performance. The researchers employed moderation analysis to examine how motivation influenced this relationship. The results indicated that when motivation was low, prejudice had a positive impact on academic performance, albeit with a slight decline as motivation increased to average levels. Conversely, when motivation was high, a negative relationship emerged between prejudice and academic performance. This suggests that highly motivated students are less susceptible to the effects of prejudice, rather than experiencing a decrease in prejudice itself.

Reiterating the results, it was found that there was a significant moderating effect between the association of

prejudice and academic performance, having motivation as the moderator. In conclusion, motivation was associated with whatever the relationship between prejudice and academic performance was. In addition, researchers also looked into the seven domains of motivation to see whether or not they moderate the linkage between Prejudice and Academic Performance.

Table 10: Summary of the Moderation Analysis Results with Motivation as Moderator

Prejudice and Academic Performance		
Domains of Motivation	<i>p</i>	Moderating Effect
IM- To Know	0.915	NOT SIGNIFICANT
IM- Toward Accomplishment	0.427	NOT SIGNIFICANT
IM- To Experience Stimulation	0.999	NOT SIGNIFICANT
EM- Identified	0.510	NOT SIGNIFICANT
EM- Introjected	0.642	NOT SIGNIFICANT
EM- External Regulation	0.050	NOT SIGNIFICANT
Amotivation	0.991	NOT SIGNIFICANT
Self-Determination Index	0.011*	SIGNIFICANT

SIGNIFICANT = Predictor variable significantly predicts the outcome variable

NOT SIGNIFICANT=Predictor variable does not significantly predict the outcome variable

Table 10 revealed a comprehensive overview of the various domains of motivation and their impact on the relationship between prejudice and academic performance. The analysis of the data revealed that the p-values indicated that each of the domains of intrinsic motivation, extrinsic motivation, and amotivation did not have a significant impact on the relationship between prejudice and academic performance, with the exception of the Self-Determination Index, which resulted in statistically significant results. Researchers were to reject the null hypothesis Ho4: The link between prejudice and academic performance is not moderated by Self-Determination Index.

5. DISCUSSION

5.1 Nature of Participants

The findings of the study uncovered a concerning prevalence of high and extreme levels of prejudice among the participants, with significant portions displaying concerning levels of prejudice. This result corresponded with prior studies conducted by Da Fonseca Tonin et al. (2020), Da Rin

(2018), Elsayed (2022), and Gougis (2020), emphasizing the negative effects of stereotypes and prejudice on accounting students, such as self-doubt, confidence loss, and academic performance. This could lead to an unpleasant environment, impacting students' well-being and educational progress.

Based on the data in Table 2, it presented that a majority of the respondents have a General Weighted Average (GWA) that suggested high academic achievement. These findings correlated with a study conducted by Mappadang et al. (2022), which linked a strong interest in accounting get better academic performance. Furthermore, a study researched by Handoyo (2018) indicated that motivation was a key factor in the academic performance of students studying accountancy. Da Costa et al. (2020) and Ahinful and Tauringana (2018) highlighted the importance of motivational factors, teacher perspectives, and engagement in shaping the academic achievements of accounting students in secondary and tertiary institutions.

The research relied on the Self-Determination Index (SDI) in evaluating motivation, specifically examining means and standard deviations. However, SDI was not designed to provide specific interpretative levels for the subsets. Different facets of motivation showed different mean scores. The highest average score was seen in the subset of extrinsic motivation known as "Identified," while the lowest average score was observed in a facet of Amotivation. Analysis of standard deviation indicated that there was a greater proportion of data points in EM - External Regulation, while Amotivation showed a wider distribution of outcomes. Respondents predominantly showed high self-determination, aligning with Ayduğ and Altinpulluk's (2022) study on remote learning during the pandemic, Elsayed et al.'s (2021) research on academic enthusiasm, and the examination of academic motivation of Capinig et al. (2021) during the pandemic.

Based on the findings of the Self-Determination Index (SDI), it was evident that a substantial majority of participants demonstrated a high level of motivation, making up the largest portion of the study. Conversely, a very small percentage fell into the category of respondents with very low self-determination. Overall, the results suggested that most of the participants displayed high levels of motivation, while only a small number exhibited lower levels of motivation.

5.2 Academic Motivation

In reference to Table 4, the respondents had exhibited high levels of motivation supported by the Self-Determination Theory (SDT). Within the educational context, SDT identified three main domains of academic motivation: intrinsic motivation, extrinsic motivation, and amotivation which can further be sub-divided into seven domains consisting IM- To Know, IM- Toward Accomplishment, IM- To Experience Stimulation, EM- Identified, EM- Introjected, EM- External Regulation, and Amotivation. These domains played a significant role in shaping students' attitudes, behaviors, and outcomes in the academic realm (Guay, 2022).

Intrinsic motivation focused on the enjoyment and satisfaction students derived from engaging in activities for personal growth. High intrinsic motivation would lead to deep learning strategies and a love for learning, fostering an eagerness to excel academically. Extrinsic motivation, on the other hand, involved in achieving external outcomes or rewards, such as good grades or social recognition. Oladele (2023) categorized extrinsic motivation into identified regulation, external regulation, and introjected regulation. Excessive reliance on external rewards could hinder intrinsic motivation and decrease satisfaction with learning experiences. Conversely, Amotivation referred to a lack of motivation or interest in an activity, often resulting from factors like a challenging learning environment or negative experiences. To address amotivation, educators should create supportive and inclusive learning environments that foster competence, autonomy, and relatedness. In summary, the study of intrinsic, extrinsic, and amotivation provided a comprehensive framework for understanding academic motivation.

5.3 Prejudice and Academic Performance

The results shown in Table 5 and 6 prompted the researchers to reject the null hypothesis stating that prejudices do not predict academic performance. Moreover, it was found that prejudice positively predicts academic performance such that an increase in prejudice leads to a higher level of academic performance.

Prejudice, by its very nature, often carried negative connotations and portrays unfair treatment towards individuals or groups. However, when it came to accounting students pursuing the ACCA (Association of Chartered Certified Accountants) qualification, prejudice could have a surprisingly positive impact. Firstly, prejudice against accounting students could stimulate them to work harder and develop a sense of resilience (Agasisti et al., 2018). Moreover, the study of Tribukait (2021) emphasized that facing prejudice can challenge the individuals' preconceived ideas about themselves and encourage them to prove the naysayers wrong. This determination could push students to excel in their studies and professional career.

Additionally, Kahu et al. (2022) specified that prejudice could create a strong sense of camaraderie among accounting students pursuing the same career. When a group was being repeatedly subjected to prejudice, bonds tend to form more tightly within the community. Students would find solace and support from one another, resulting in the creation of study groups, mentorship programs, and collaborative initiatives. This sense of unity not only strengthens the students' abilities but also fosters a supportive environment for networking and ongoing professional development.

Additionally, Cherry (2023) eloquently stated that prejudice can inspire accounting students to break stereotypes, challenge societal norms, and advocate for equality. Being discriminated against could lead these students to question the existing norms and strive for positive change. It could fuel their determination to achieve success,

not only for themselves but also to inspire others from diverse backgrounds to pursue their career. By breaking down barriers, accounting students could contribute to more inclusive and diverse accounting practices, ultimately benefiting the industry as a whole.

5.4 Motivation and Academic Performance

In relation to the findings described in the Tables 7 and 8, which suggested to reject the null hypothesis stating that motivation does not predict academic performance. It was further discovered that motivation positively predicts academic performance such that an increase in motivation leads to a higher level of academic performance. These results conformed to the research of Steinmayr et al. (2019) studying the crucial role of academic motivation in shaping a student's educational journey and eventual success. Thus, when students were motivated, they were more likely to set goals, persist through challenges, and put in the effort required to excel academically.

Academic performance had been found in the study of Adamma et al. (2018) to be more significantly impacted by intrinsic motivation—which was driven by internal factors such as genuine interest and enjoyment of the learning process. It was found to have a more significant impact on academic performance than extrinsic motivation, which involved external rewards or pressures. When students were intrinsically motivated, they were more likely to engage deeply and persistently in their studies, resulting in better outcomes. Similarly, Al-Muslimawi and Hamid (2019) emphasized that internal factors such as personal goals and self-efficacy strongly influence academic motivation. When students set clear and meaningful goals for themselves, they were more motivated to work towards achieving them. Additionally, having confidence in their abilities and believing that they had control over their academic performance enhances their motivation to perform well.

While intrinsic motivation was the ultimate goal, offering appropriate incentives and rewards can provide an initial spark for students to get started and stay motivated. Recognizing and celebrating their achievements, both big and small, reinforces their efforts and encourages continued engagement in academics (Oladele, 2023).

5.5 Effect of Motivation to Academic Performance vis-à-vis to Prejudice

Although this study discovered extreme prevalence of prejudice among accounting students, it was revealed that prejudice was not negatively impacting academic performance. Instead, this study showed positive relationship to these variables. Through moderation analysis, the researchers examined how the relationship between prejudice and academic performance would change with motivation as a moderator. This study found that when motivation is low, the effect of prejudice to academic performance remained positive with a slight decline to the effect of prejudice as motivation went up to average levels. On the other hand, when motivation was high, there would be a negative relationship

between prejudice and academic performance. Meaning, when the students were highly motivated, the prejudice became less effective in predicting the outcomes of academic performance. However, this did not mean that prejudice decreases as the students became highly motivated, instead, the students were being less affected by the prejudice than when they had low motivation.

5.6 Implications

The observed prevalence of high and extreme levels of prejudice among accounting students, as highlighted by this study, echoes findings from Da Fonseca Tonin et al. (2020), DaRin (2018), Elsayed (2022), and Gougis (2020). These studies underscored the detrimental effects of stereotypes and prejudice on accounting students, leading to self-doubt, diminished confidence, and weakened academic performance. Counterintuitively, the positive relationship between prejudice and academic performance in this study aligned with Agasisti et al. (2018) wherein prejudice against accounting students could encourage them to put in more effort, become more resilient, and push students to excel in their studies. Kahu et al. (2022) also emphasized the formation of a strong sense of camaraderie among accounting students in response to prejudice, fostering a supportive environment.

Additionally, the positive correlation between motivation and academic performance aligned with established literature, including Bakar et al. (2022), Muhammad et al. (2021), Da Costa et al. (2020), Filgona et al. (2020), Boykin and Smith (2019), Wilkesmann et al. (2021), and Raysharie et al. (2023). The multifaceted nature of motivation, encompassing intrinsic, extrinsic, and amotivation domains, as outlined by Self-Determination Theory (SDT), had been well-supported by the works of Guay (2022), Fisback and Woolley (2022), and Rone et al. (2023). This body of literature emphasized the importance of fostering intrinsic motivation, as it positively influenced students' academic attitudes and behaviors. However, the study's unique finding that prejudice and academic performance exhibited a positive relationship under low motivation, turning negative with high motivation, required further exploration. DaRin's (2018) work supported the idea that conforming to stereotypes may be perceived as conducive to academic success, emphasizing the interconnected dynamics of academic expectations, self-perception, and stereotypes among accounting students.

To summarize, future researchers should build upon these implications to uncover specific mechanisms, moderators, and mediators that influence the complex relationship between motivation, prejudice, and academic performance among accounting students. By adopting a mixed-methods approach, extending the research across diverse institutional contexts and cultural backgrounds, and exploring interventions targeted at motivation and prejudice, researchers could contribute to a more nuanced understanding of these dynamics. This knowledge could inform evidence-based recommendations and interventions, fostering a more

inclusive and supportive educational environment for accounting students.

6. RECOMMENDATIONS

Based on the study's findings and conclusions, it is recommended that the relevant individuals and entities consider the following course of action:

The researchers recommend students to:

- Engage in activities that promote self-motivation and a sense of autonomy to better manage their academic progress and foster a proactive learning approach.
- Use the positive aspects of prejudice to counteract its potential negative impacts, broadening understanding and contributing to an inclusive academic environment.
- Turn challenges into opportunities for personal and academic growth, developing resilience and gaining valuable lessons for advancement.

The researchers recommend teachers to:

- Encourage students to view challenges as opportunities for growth, emphasizing resilience and personal development, which can positively impact academic performance.
- Encourage a Growth Mindset: Provide students about the idea of a growth mindset, which views obstacles as chances for growth and learning. This technique cultivates the idea that commitment and diligence can lead to the development of intelligence and skills.
- Help students set attainable objectives by dividing more difficult jobs into smaller, more manageable steps. This will help them gradually gain confidence and reinforce the idea that obstacles are opportunities for personal development.

The researchers recommend school administrators to:

- Develop and implement programs that foster inclusivity within the school environment, addressing both positive and negative prejudices.
- Invest in initiatives that boost student motivation, such as mentorship programs, motivational speakers, and recognition for academic achievements.
- Foster an environment where students feel comfortable expressing concerns about prejudice or lack of motivation.

The researchers recommend families to:

- Promote a growth mindset by recognizing effort and progress rather than solely focusing on grades or achievements.
- Set realistic expectations for accounting students, ensuring that they are not overwhelmed by the demands of the program.
- Offer regular feedback and support to accounting students, helping them to stay on track and address any difficulties they may be facing.
- Establish open communication with accounting students to boost motivation, rather than implying pressure due to family members' past achievements.

The researcher recommends Future Researchers to:

- Explore nuanced aspects of the Self-Determination Index (SDI) to understand its specific influence on the positive correlation between prejudice and academic performance.
- Extend the research to include diverse student populations from different institutions, academic years, and cultural backgrounds to enhance the external validity of the findings.
- Investigate the specific types and sources of prejudice that impact academic performance. Consider exploring both positive and negative prejudice and their varying effects on different student groups

The researchers recommend guidance counselors to adhere to this Counseling Framework:

Guidance Counseling Framework for Addressing Prejudice and Academic Performance in Relation to Academic Motivation

Step 1: Assessment and Identification

1.1. Prejudice Awareness Sessions

- Organize sessions to raise awareness about positive and negative prejudice and its impact on accounting students' academic performance.
- Encourage accounting students to share their experiences and feelings toward prejudice.

1.2. Motivation and Prejudice Surveys

- Use standardized surveys in assessing accounting students' motivation levels and experiences with prejudice.
- Document the types of prejudice experienced, the frequency, and the impact on accounting students' academic performance.
- Identify accounting students who may be vulnerable to prejudice due to stereotypes, expectations, and pressure related to their field of study.

1.3. Academic Performance Review

- Collect and review accounting students' academic performance data, including grades, test scores, and attendance records.
- Identify areas where accounting students may need additional support to excel in their studies.

Step 2: Intervention Strategies and Support

2.1. Develop Individualized Support Plans

- Create individualized support plans for accounting students who identified as being at risk due to prejudice.
- Include strategies to enhance academic motivation and resilience.
- Tailor counseling approaches to individual students, considering their unique experiences with prejudice and motivation levels

2.2. Implement Peer Support Groups

- Organize peer support groups for students who have experienced prejudice and aim at enhancing motivation.
- Provide a supportive environment for students to share their experiences, feelings, and coping strategies.

2.3. Provide Mentorship and Coaching

- Pair students with mentors or coaches who can provide guidance and support.
- Focus on building self-efficacy and confidence.

Step 3: Monitoring and Evaluation

3.1. Regular Progress Monitoring

- Regularly monitor students' progress and academic performance.
- Identify areas where students may need additional support.

3.2. Evaluate Intervention Effectiveness

- Evaluate the effectiveness of the interventions implemented.
- Refine and adjust strategies as needed.

Step 4: Community Engagement and Awareness

4.1. Organize Community Events

- Organize community events raising awareness on both positive and negative prejudices and its impact on academic performance.
- Encourage community members to participate and share their experiences.

4.2. Develop Partnerships with Local Organizations

- Develop partnerships with local organizations to provide additional support and resources for students.
- Focus on building a supportive community.

By following this framework, guidance counselors can provide targeted support to students who have experienced prejudice, enhance their academic motivation and resilience, and promote a more inclusive and supportive academic environment.

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