

Research Article

Accounting Beliefs as Determinants of Career Intention in Accounting Profession Among Accountancy Students in Tagum City

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Abstract

Accounting beliefs shape students' perceptions, attitudes, and expectations regarding the accounting profession. Students who hold positive beliefs about the profession are more likely to develop stronger intentions to pursue accounting as a career. Conversely, negative beliefs may discourage students from entering the profession. Thus, this study investigates the influence of accounting beliefs on career intention among accountancy students in Tagum City. In this study, 305 respondents from different higher education institutions participated. The study measured the relationship between the variables using two research instruments, Accounting Belief Scale and the Questionnaire on Career Intention. Moreover, the results indicate that accountancy students have a positive perception of the accounting profession and a very high intention towards accounting career. Accounting beliefs were found to have a significant difference in terms of year level. However, there was no significant difference when categorized in terms of gender or family income, as well as the career intention in terms of all demographic profiles. Additionally, the findings reveal a computed r -value of 0.575, representing a positive and moderate correlation between the variables. This demonstrates that more favorable perceptions of the accountancy profession led to stronger intentions among students to pursue an accountancy career. The accounting beliefs were also found to be a significant predictor of the career intention of the students. Furthermore, the study's R -squared value of 0.330 indicates that 33% of the observed statistical variation in career intention can be explained by accounting beliefs. With these findings, higher education institutions may design interventions that foster positive accounting beliefs among students. They may also incorporate in their curriculum various activities that can expose students to professional practice, enhance their beliefs, and strengthen their career intentions.

Keywords: Accounting beliefs, Career intention, Accountancy students, Social Cognitive Theory, Career choice, Philippines.

1. Introduction

Career intention is the desire and intent of an individual to have a particular vocation (Arhin et al., 2026). As students are more informed of the opportunities in the field of accountancy, their career intentions in the future can shift (Lai et al., 2022). Studies have shown that the dramatic decline in accountancy students' career intentions may be associated with the misconception about the profession and of the accountants (Cruz, 2023). In Indonesia, the interest in accountancy study programs is high but it does not correspond to their level of career intention in the accountancy profession. Although many of their accountancy graduates seek jobs, only a few become accountants (Marsintauli et al., 2022). Likewise, Rauf et al. (2023) stated that Malaysian accountancy students' low career intentions to become accountancy professionals upon graduation created concerns because it resulted in a decline in the number of professional accountants in the country.

Also, the Philippines has a low career intention on the accountancy profession, as the nation has the second-largest gap ratio when it comes to professional accountants and the population. Although there are many potential accountancy professionals, however, many are not planning to have a career in the sector (Otanés & Verdejo, 2022). Furthermore, the low career intention in accountancy in Luzon was brought about by high turnover, a lack of practitioners, and enrollment problems (Bautista, 2024). Moreover, in the study of Aurelio et al. (2021), the accountancy career intention of students in Panabo City is affected by the difficulty of the course, also leading them to drop the subjects altogether. However, the accountancy undergraduates of one of the private colleges in Tagum City have a neutral accountancy career intention toward the accountancy profession, as evidenced by their low motivation to take the licensure examination after completing their studies (Caupayan et al., 2022).

While there are previous research that investigated career intentions in relation to intrinsic and extrinsic motivations (Gunathilaka et al., 2024), as well as social factors (Bhat & Khan, 2023), prestige-related factors (Oben & van Rooyen, 2022), gender (Mutiará & Adi, 2023), and year level (Pumihic et al., 2024), they have largely examined these variables independently, providing limited understanding of how accounting beliefs relate to career intentions across different demographic groups. Consequently, it remains unclear whether accounting beliefs and career intentions differ across demographic groups and whether accounting beliefs consistently influence career intentions regardless of students' gender, year level, and family income. This limits the ability of higher education institutions to design targeted interventions that address the diverse needs of accountancy students. Furthermore, empirical evidence from the Philippine context, particularly in Tagum City, remains limited. Differences in educational environments, socioeconomic conditions, and students' career opportunities may shape accounting beliefs and career intentions differently from those reported in other settings. To address these gaps, the present study examined the relationship between accounting beliefs and career intentions while also determining whether these variables vary according to gender, year level, and family income among accountancy students in Tagum City. By integrating

relational and demographic analyses, the study extends existing literature and provides context-specific evidence that can inform curriculum enhancement and strategies for strengthening the future accounting workforce.

Additionally, as economies continue to grow, more businesses and financial institutions need the skills and knowledge of accountants. However, if the shortage of accountancy professionals is not addressed immediately, it may lead to serious issues such as unfair presentations, biased reports, compliance failures, fraud, mismanagement and more. Hence, urgent and strategic measures should be taken by thoroughly comprehending the drivers which have an impact on the accountancy career aspirations of a student to recruit and retain adequate numbers of accountants in the future.

Further, the current study was grounded in the principles of the SDG 8 (Decent Work and Economic Growth), SDG 4 (Quality Education), and SDG 10 (Reduced Inequalities). Particularly, SDG 8 prioritizes productive employment and sustainable economic growth, which is consistent with the study's focus on realizing how students form their intentions to pursue accountancy careers that facilitate national economic growth. Additionally, SDGs 4 and 10 support the value of delivering equitable and quality accountancy education, where every student, irrespective of their socioeconomic status and gender, is given equal opportunities to excel in the accountancy career.

Moreover, the study is anchored on the Social Cognitive Career Theory (SCCT) developed by Lent et al. (1994). SCCT accounts for the way people develop career interests, make choices, and achieve success through the identification of three components, which are self-efficacy, outcome expectations, and personal goals. It holds that, where people have confidence in their ability and expect good outcomes, they are likely to develop interests, goals, and actions leading to career development, although external forces can facilitate or obstruct it. In the context of this study, accounting beliefs represent students' outcome expectations, reflecting their perceptions of the benefits, opportunities, prestige, and rewards associated with the accounting profession. Based on SCCT, positive outcome expectations increase individuals' motivation to pursue a particular career, leading to stronger career intentions, which represent the career choice goals that preceded actual career decisions. Consistent with this framework, previous studies have shown that students' positive beliefs about the accounting profession, including its intrinsic value, prestige, career opportunities, and extrinsic rewards, significantly influence their intention to pursue an accounting career (Ben-Caleb et al., 2020; Marsintauli et al., 2022; Dalci & Ozyapici, 2018). Thus, SCCT provides a theoretical basis for examining how accounting beliefs shape accountancy students' career intentions.

This study determined the demographic profile of the respondents in terms of gender, year level, and family income. It also examined the extent of accounting beliefs of accountancy students in terms of extrinsic beliefs, prestige beliefs, intrinsic beliefs, and social beliefs, as well as the extent of their career intention in the field of accountancy in Tagum City. Furthermore, the study determined whether there is a significant difference in the extent of accounting beliefs and career intention when analyzed according to gender, year level, and

family income. It also examined whether a significant relationship exists between accounting beliefs and career intention among accountancy students in Tagum City and determined whether accounting beliefs significantly influence the level of their career intention.

2. Materials and Methods

2.1. Research Design

This study utilized a quantitative research design, specifically employing descriptive-correlation approach with comparative analyses. This examined the relationship between accounting beliefs and career intention among accountancy students in Tagum City. It also investigated whether significant differences in accounting beliefs and career intentions exist when the respondents are grouped according to selected demographic factors.

2.2 Respondents and Sampling Procedure

The respondents consisted of 305 accountancy students from the three higher education institutions acknowledged to offer the Accountancy program in Tagum City, Davao del Norte, enrolled during the school year 2025-2026, selected using proportionate stratified random sampling based on a sample size computed through the Raosoft Sample Size Calculator.

2.3 Research Instruments

Data were collected using two adapted research instruments, which were deliberately selected to align with the study's objectives. First is the Accounting Beliefs Scale that was adapted from the study of Tourna-Germau (2006). Second is the Questionnaire on Career Intention, adapted from the work of Amalia et al. (2021). To ensure reliability, these questionnaires were reviewed and validated by experts and pilot tested in one of the schools in Tagum City before the administration of questionnaires. The first instrument demonstrated strong reliability, with a Cronbach's Alpha coefficient of 0.944, while the second obtained a Cronbach's Alpha coefficient of 0.886, indicating that the tool is fairly reliable.

2.4 Data Collection and Analysis

Permissions were secured before conducting the study, and respondents were given an orientation explaining its objectives, procedures, and survey instructions prior to obtaining informed consent. Faculty representatives assisted by coordinating with students, distributing questionnaires, and ensuring compliance with institutional policies, which supported efficient data collection.

In addition to the face-to-face survey, an online survey via Google Forms was administered only for fourth-year students whose internship schedules overlapped with the data collection period. Faculty representatives helped identify qualified respondents. Although the use of mixed administration modes may introduce response bias, both face-to-face and online respondents completed the same questionnaire, received identical instructions, and were provided with the same Data Privacy Notice and Informed Consent Form. These measures were implemented to ensure procedural equivalence, minimize mode-related differences, and maintain consistency in data collection.

For statistical treatment of data, frequency and percentage were used to describe the respondents' demographic profile, while mean and standard deviation determined the extent of accounting beliefs and career intention. Analysis of Variance (ANOVA) was used to test differences according to gender, year level, and family income. Pearson Correlation Coefficient (r) examined the relationship between accounting beliefs and career intention, and regression analysis determined whether accounting beliefs significantly predict students' career intentions.

2.5 Ethical Considerations

Furthermore, the researcher secured ethical clearances from St. Mary's College of Tagum, Inc. (SMCTI – REC) and rigorously adhered to the ethical principles such as securing the informed consent of all the respondents, whose rights were respected and whose privacy and confidentiality were treated with high regard.

3. Results

This section presents the data that has been gathered and are shown in tabular form with their corresponding interpretations and analyses.

3.1. Demographic Profile of the Respondents

3.1.1. In terms of Gender

Most respondents of the study are females, with 225 students or 74% of the sample, while male respondents are 66 students, representing 22% of the sample. Meanwhile, the remaining 14 respondents, or 5% of the sample, are LGBTQIA+.

3.1.2. In terms of Year Level

The distribution reveals that a significant proportion of respondents are first-year students, comprising 97 individuals (32% of the sample), followed by second-year students with 77 respondents (25%) and fourth-year students with 76 respondents (25%). The smallest group consists of third-year students, totaling 55 respondents (18% of the sample).

3.1.3. In terms of Family Income

The respondents' demographic profile in terms of family monthly income followed the socioeconomic class income groupings published by the Philippine Institute for Development Studies (PIDS, 2024). Further, the distribution indicates that the majority of respondents, 103 students (34%), come from families earning between ₱12,030 and ₱24,060 per month. This is followed by 83 students (27%) from households earning less than ₱12,030, and 72 students (23%) from families with incomes between ₱24,060 and ₱48,120. Additionally, 33 students (11%) reported family incomes of ₱48,120 to ₱84,210, 8 students (3%) between ₱84,210 and ₱144,360, and 6 students (1%) from families earning between ₱144,360 and ₱240,600 or at least ₱240,600 per month.

3.2. Extent of Accounting Beliefs of Accountancy Students

Shown in Table 1 is the overall extent of accounting beliefs among accountancy students, which obtained a mean of 4.04 with a descriptive equivalent of high, and a standard deviation of 0.46. Among the indicators, social beliefs recorded the highest mean of 4.29 (very high), followed by intrinsic beliefs with a mean of 4.02, while extrinsic beliefs and prestige beliefs obtained the lowest mean of 3.92, both interpreted as high.

Table 1. Extent of accounting beliefs of Accountancy students.

Indicators	Mean	SD	Descriptive Equivalent
Extrinsic Beliefs	3.92	0.63	High
Prestige Beliefs	3.92	0.59	High
Intrinsic Beliefs	4.02	0.42	High
Social Beliefs	4.29	0.59	Very High
Overall Mean	4.04	0.46	High

The overall high level of accounting beliefs indicates that students generally hold favorable perceptions of the accounting profession across its social, intrinsic, extrinsic, and prestige-related dimensions. This suggests that their beliefs are shaped not only by the profession's tangible benefits but also by its broader purpose and value. The very high rating for social beliefs implies that students strongly recognize the role of accountants in promoting accountability, transparency, and public interest, reflecting an appreciation of the profession's societal contributions. From a theoretical perspective, this finding supports the view that beliefs about a profession are multidimensional, encompassing personal values, social significance, and perceived professional attributes. Meanwhile, the relatively lower, yet still high, ratings for extrinsic and prestige beliefs suggest that although financial rewards and professional recognition are valued, these are not the most salient aspects influencing students' perceptions of accounting. The relatively small standard deviation of 0.46 further indicates that these beliefs are consistently shared among the respondents, demonstrating a high degree of agreement in how they perceive the accounting profession.

3.3. Extent of the Career Intention of Accountancy Students in Tagum City

Shown in Table 2 is the overall extent of career intention among accountancy students in Tagum City, which obtained a mean score of 4.36, with a descriptive equivalent of very high. This indicates a very high intention to pursue an accounting career.

The very high level of career intention indicates that accountancy students have a strong commitment to pursuing the accounting profession upon completing their studies. From a theoretical perspective, this finding suggests that students have developed a clear and positive orientation toward an accounting career, reflecting a readiness to translate their educational preparation into professional aspirations. The relatively small standard deviation of 0.59 further demonstrates that this strong career intention is consistently shared among the respondents, indicating a common level of commitment to the profession.

Table 2. Extent of the career intention of Accountancy students in Tagum City.

Items	Mean	SD	Descriptive Equivalent
1. I am ready to do whatever it takes for having a career as a professional accountant.	4.44	.69	Very High
2. it takes for having a career as a professional accountant.	4.24	.79	Very High
3. I am ready to sacrifice my time for having a career as a successful professional accountant.	4.19	.84	High
4. I want to have a career as a successful professional accountant.	4.55	.66	Very High
5. I want to pursue a career in accounting.	4.44	.77	Very High
6. I want to be a good leader when I have a career as a professional accountant.	4.34	.75	Very High
7. I want to have a career as a professional accountant because it can open up jobs for others.	4.42	.71	Very High
8. I want to be known as a professional and independent accountant.	4.24	.80	Very High
9. I am serious to pursuing a career as a professional accountant in the future.	4.46	.73	Very High
10. I will start my career as a professional accountant after graduating.	4.31	.81	Very High
Overall Mean	4.36	.59	Very High

3.4. Significance of the Difference in the Extent of Accounting Beliefs when Analyzed According to Gender, Year Level, and Family Income

Data in Table 3 shows the results of the computation for the significance of the difference in the extent of accounting beliefs when analyzed based on their gender, year level and family income. For gender, the result revealed the computed p-value of 0.095, which is greater than the 0.05 level of significance. Moreover, for family income the outcome of the analysis shows the computed p-value of 0.302, which is greater than the level of significance ($p > 0.05$). However, for year level the results indicate that the calculated p-value of 0.002 is less than the significance level of 0.05.

Consequently, the findings reveal that there is no significant difference in the extent of accounting beliefs when analyzed according to gender and family income, indicating that students share similar perceptions of the accounting profession regardless of whether they are male, female, or identify as LGBTQIA+, and regardless of whether they come from lower-income or higher-income groups. However, a significant difference was observed when accounting beliefs were analyzed according to year level. This suggests that as students progress through the accountancy program, their beliefs about the accounting profession change, becoming more positive as they gain greater exposure to accounting courses, professional concepts, and career-related experiences.

Table 3. Significance of the difference in the extent of accounting beliefs when analyzed according to gender, year level, and family income.

Groups	Mean	F	p-value	Remarks
<i>Gender</i>				
Male	3.94	3.96	.095	Not Significant
Female	4.07			
LGBTQIA+	3.96			
<i>Year Level</i>				
First Year	3.92	5.080	.002	Significant
Second Year	4.02			
Third Year	4.05			
Fourth Year	4.19			
<i>Family Income</i>				
Less than 12,030	3.94	5.080	.302	Not Significant
Between 12,030 - 24,060	4.10			
Between 24,060 - 48,120	4.04			
Between 48,120 - 84,210	4.09			
Between 84,210 - 144,360	4.11			
Between 144,360-240,600	3.90			
At least 240,600	3.89			

3.5. Significance of the Difference in the Extent of Career Intention when Analyzed According to Gender, Year Level, and Family Income

Data in Table 4 shows the results of the computation for the significance of the difference in the extent of career intention when analyzed based on their gender, year level and family income. For gender the finding shows that the p-value is insignificant, as the p-value of 0.097 is greater than the 0.05 level of significance. Additionally, for year level the result revealed the computed p-value of 0.661, which is greater than the 0.05 level of significance. Moreover, for family income the results show that the p-value of 0.685 is more than the necessary level of significance of 0.05.

Table 4. Significance of the difference in the extent of career intention when analyzed according to gender, year level, and family income.

Groups	Mean	F	p-value	Remarks
<i>Gender</i>				
Male	4.24	2.356	.097	Not Significant
Female	4.41			
LGBTQIA+	4.24			
<i>Year Level</i>				
First Year	4.38	.532	.661	Not Significant
Second Year	4.42			
Third Year	4.36			
Fourth Year	4.30			

	<u>Family Income</u>			
Less than 12,030	4.31	.656	.685	Not Significant
Between 12,030 - 24,060	4.41			
Between 24,060 - 48,120	4.38			
Between 48,120 - 84,210	4.32			
Between 84,210 - 144,360	4.23			
Between 144,360 - 240,600	4.07			
At least 240,600	4.73			

The findings reveal that there is no significant difference in the level of career intention toward the accounting profession when analyzed according to gender, family income, and year level. This suggests that students exhibit relatively similar intentions to pursue a career in accounting regardless of whether they are male, female, or identify as LGBTQIA+, whether they come from lower-income or higher-income households, and whether they are in their first year or in their final year of the program. The result indicates that these demographic factors do not significantly influence students' willingness or motivation to pursue an accounting career, indicating a generally consistent level of career intention across different groups of accountancy students.

3.6 Significance of the Relationship Between Accounting Beliefs and the Career Intention of Accountancy Students in Tagum City

Data in Table 5 shows the significant relationship between accounting beliefs and career intention among accountancy students in Tagum City. The results revealed a statistically significant positive relationship with a p-value of 0.000 ($p < 0.05$) between two variables. Additionally, the computed r-value of 0.575 indicates a moderate positive correlation, suggesting that more favorable accounting beliefs are associated with stronger career intentions among the respondents.

Table 5. Significance of the relationship between accounting beliefs and the career intention of Accountancy students in Tagum City.

Variables Correlated	r	p-value	Remarks
Accounting Beliefs and Career Intention	0.575	0.000	Significant

This finding implies that students' perceptions of the accounting profession play an important role in shaping their intention to pursue an accounting career. From a theoretical perspective, the result supports the Social Cognitive Career Theory, which posits that individuals' beliefs and perceptions influence their career-related interests and intentions. Practically, the finding underscores the importance of fostering positive accounting beliefs through meaningful classroom experiences, exposure to the profession, mentoring, and interactions with accounting practitioners. Strengthening students' understanding of the profession's value and opportunities may reinforce their commitment to pursuing careers in the accounting field.

3.7. Significance of the Influence of Accounting Beliefs on the Career Intention of Accountancy Students in Tagum City

Table 6 presents the influence of accounting beliefs on the career intention of accountancy students. The table shows the result of 0.00 p-value, 0.737 for beta, and 0.330 for R-squared. These findings indicate that accounting beliefs are a significant predictor of career intention among accountancy students ($p < 0.05$). Moreover, the beta result suggests that for every one-unit increase in accounting beliefs, there is a corresponding increase of 0.737 units in career intention. Further, the R-squared value demonstrates that 33% of the observed statistical variation in career intention can be explained by accounting beliefs, while the remaining 67% may be attributed to other factors not included in the present study. This implies that career intention is a complex construct that may be influenced by multiple personal, academic, social, and environmental factors.

Table 6. Significance of the influence of accounting beliefs on the career intention of Accountancy students in Tagum City.

	Unstandardized Coefficients		Standardized Coefficients			Remarks
	B	Std. Error	Beta	t	p-value	
(Constant)	1.386	.245	-	5.654	.000	
Accounting Beliefs	.737	.060	.575	12.221	.000	Significant
r = .575a; R-squared = 0.330; F-value = 149.352; p = 0.000 ^b						

In addition, the finding suggests that students' beliefs about the accounting profession serve as an important factor in shaping their career intentions. From the perspective of Social Cognitive Career Theory, this result supports the idea that individuals' beliefs and evaluations of a career field influence their career-related decisions and aspirations. Specifically, when students perceive accounting as valuable, meaningful, and aligned with their personal and professional goals, they are more likely to develop stronger intentions to pursue the profession. Furthermore, while strengthening positive accounting beliefs may contribute to developing students' career intentions, future studies should consider examining other potential determinants to provide a more comprehensive understanding of how students decide to pursue the accounting profession.

4. Discussion

This section discusses the results of the study guided by relevant scholarly works and findings, ensuring a thorough and objective interpretation of the data.

4.1. Extent of Accounting Beliefs of Accountancy Students

The high level of accounting beliefs among accountancy students may be attributed to their recognition of the multifaceted value of the accounting profession, including its economic benefits and professional opportunities. The findings are supported by Rauf et al. (2023), who revealed that accountancy

students demonstrate strong extrinsic perceptions of the profession, particularly in relation to job security, professional stability, and financial rewards. These factors may contribute to the development of favorable accounting beliefs because students often consider future career prospects and professional advancement when evaluating the attractiveness of a profession. Similarly, Sampaio et al. (2024) emphasized that students' perceptions of the accountancy profession are influenced by their expectations regarding future career outcomes, suggesting that anticipated professional benefits contribute to how students construct their beliefs about accounting.

However, the present findings also suggest that accounting beliefs are not shaped solely by external rewards. Although extrinsic beliefs obtained a high rating, social beliefs emerged as the strongest dimension of accounting beliefs among the respondents. This indicates that accountancy students in Tagum City may place greater value on the broader purpose and societal contribution of the profession rather than focusing only on financial outcomes and career benefits. This finding provides a different perspective from Mahmud et al. (2023), who found that accountancy students had lower evaluations of the financial aspects of the profession, suggesting that monetary considerations may not always be the primary basis of students' perceptions. Differences in these findings may be influenced by contextual factors, such as students' exposure to accounting professionals, educational experiences, institutional culture, and their understanding of the accountant's role beyond financial functions.

The high level of prestige beliefs is also supported by Ben-Caleb et al. (2020) and Ayore et al. (2021), who found that students generally perceive accountancy as a respected profession associated with authority, credibility, and professional recognition. Such perceptions may develop from the established image of accountants as trusted professionals responsible for financial reporting, accountability, and decision-making in organizations. Nevertheless, the findings differ from Mudhofar and Wibison (2024), who reported that prestige and professional recognition do not significantly influence students' perceptions of accounting. This difference may indicate that the importance of prestige varies depending on students' social environment, exposure to the profession, and cultural views regarding professional status.

The findings have important implications for accounting education. Since students' accounting beliefs are shaped by both professional values and perceived career outcomes, accounting programs may further strengthen these beliefs by providing learning experiences that highlight the societal contributions, ethical responsibilities, and professional impact of accountants. Beyond emphasizing technical competencies and employment opportunities, educators may integrate activities such as professional engagements, mentoring programs, and exposure to real-world accounting practices to help students develop a more comprehensive and meaningful understanding of the accounting profession.

4.2. Extent of the Career Intention of Accountancy Students in Tagum City

The very high level of career intention among accountancy students indicates that respondents demonstrate a strong willingness and commitment to pursue the accounting profession. The result is consistent with Orillosa et al.

(2025), who also reported a very high intention among accountancy students to pursue careers in the profession. This strong intention may reflect students' recognition of accounting as a profession that provides not only employment opportunities but also long-term professional growth and development.

Similarly, Wu (2024) emphasized that despite the challenges associated with the accounting profession, it remains an attractive career choice due to its employment stability, job security, and opportunities for career progression. These factors may explain why accountancy students in the present study exhibit a strong intention to enter the profession, as they perceive accounting as a practical and sustainable career pathway. Moreover, the broad applicability of accounting knowledge and skills across various industries may further strengthen students' professional confidence, as graduates are equipped with competencies that are relevant in different organizational contexts.

The findings are also supported by Ilias et al. (2022), who noted that professional accounting qualifications enhance credibility and professional recognition, making the accounting field more appealing to students. This suggests that students' career intentions may also be influenced by the perceived value of professional development and the recognition associated with becoming qualified accounting practitioners. Likewise, Cruz (2023) found that students demonstrate strong interest in pursuing careers in accounting, reinforcing the notion that positive perceptions of professional opportunities contribute to the development of career intentions.

The high level of career intention observed in this study may also be understood within the context of accountancy education, where students are continuously exposed to accounting concepts, professional standards, and career pathways within the field. Such academic experiences may help students develop clearer career goals and strengthen their identification with the accounting profession.

4.3. Significance of the Difference in the Extent of Accounting Beliefs when Analyzed According to Gender, Year Level, and Family Income

Based on the results, there is no significant difference in the extent of accounting beliefs when analyzed according to gender. This suggests that male and female students share relatively similar perceptions of the accounting profession, indicating that beliefs about accounting are not substantially influenced by gender differences. This finding is supported by the study of Salsabila et al. (2024), which revealed that the level of gender does not have a significant effect on accountancy students' beliefs in their future careers. Similarly, the findings of Octavia and Andhaniwati (2022) revealed that gender has no impact on the accounting beliefs of students. Furthermore, this result is parallel with the study of Ariani et al. (2021), who showed that gender does not affect the perception of the students of the accountancy profession. The absence of gender-based differences may be attributed to the increasing accessibility of accounting education and professional opportunities, where both male and female students are exposed to similar academic experiences, professional expectations, and career information.

On the other hand, the result indicates that the accounting beliefs significantly varies between students at different year levels. This indicates that students' perceptions of the accounting profession may develop and become more defined as they progress through their academic journey. This finding is corroborated by the study of Georgiou et al. (2024) who stated that the further the student is in their course, the more the accountancy career seems appealing to them. The difference across year levels may be explained by the increasing exposure of higher-year students to advanced accounting courses, professional standards, internship experiences, and interactions with practitioners, which may provide them with a deeper understanding of the profession's roles, opportunities, and responsibilities.

Meanwhile, there is no significant difference in the extent of accounting beliefs when analyzed according to family income. This suggests that students' perceptions of the accounting profession are not primarily determined by their socioeconomic background. This result is consistent with the results of Aniceto et al. (2024), that family income is not a significant factor in the accountancy student perception of the accountancy program and their readiness to pursue a career in accountancy. This finding emphasizes the role of accounting education in creating an inclusive learning environment where students can develop positive professional beliefs regardless of their financial background.

4.4. Significance of the Difference in the Extent of Career Intention when Analyzed According to Gender, Year Level, and Family Income

The findings revealed that there is no significant difference in the extent of career intention among accountancy students when analyzed according to gender. This indicates that male and female students demonstrate a similar level of intention to pursue the accounting profession. This result is parallel with the finding of Chi et al. (2022), that there is no significant difference in career intention among students based on their gender. The research of Ali and Syafzah (2023) also proves this outcome as they found no difference between gender and career intentions of students. Additionally, the intention of the students not to take an accountancy profession as observed in the study of Sayin et al. (2022) does not show any differences by gender.

Similarly, the result revealed that there is no significant difference in the extent of career intention when analyzed according to year level. This suggests that students maintain a relatively consistent intention to pursue an accounting career regardless of their academic standing. This finding is parallel to the study of Chi et al. (2022), that the students' career intentions to pursue the accountancy profession did not differ significantly across year level. Likewise, this notion is also supported by Khalid and Rauf (2020) with results indicating no substantial variation in career paths of accountancy students based on the year level. Also, Pumihić et al. (2024) conveyed that the relationship between year level and the motivational factor to proceed with an accountancy career, a link can be perceived but it is weak enough that it cannot be called a dominant causative factor. The similarity in career intention across year levels may be explained by the early exposure of students to accounting career pathways and professional expectations, allowing them to establish career goals even during the initial stages of their academic journey. This highlights the importance of sustaining

career development initiatives throughout the accounting curriculum to continuously support students at all year levels.

Furthermore, the findings indicated that there is no significant difference in career intention when students are categorized according to family income. This suggests that students' intention to pursue an accounting career is not primarily determined by their socioeconomic background. This finding is consistent with Aniceto et al. (2024), that there was no significant difference between the career intentions of accountancy students according to the level of their family monthly income. This presents that the level of the monthly income might not have a significant impact on the academic and career intentions of the students themselves. Conversely, Jumawan-Powao et al. proposed (2024) that students with a lower-income background were more likely to develop better intentions in pursuing an accountancy career than those with a higher-income. In relation to this, Ahammed and Begum (2022) established that family income level and the undergraduate major have significant impacts on their decision to follow an accountancy career.

4.5. Significance of the Relationship Between Accounting Beliefs and the Career Intention of Accountancy Students in Tagum City

The results show a significant positive and moderate correlation between two variables. This result also matches the findings of Alan et al. (2022), which has established that positive attitudes, personal competence beliefs, and positive social factors significantly affect the study accountancy intention of students. In like manner, Sampaio et al. (2024) also indicated that positive intrinsic and extrinsic perceptions of students are also determinants of career intention to join the accountancy profession. As another study, Ahmed (2023) identified the intention to pursue an accountancy career of students has a direct and significant correlation with the perception of the profession by the students.

In addition, the study by Harsoosi et al. (2023) has discovered that the perceptions of accountancy students impact the choice of arguing accountancy occupation significantly positively. It is justified by the respectability of the profession, the chances of successful evolution of the career, and by the notion that accountancy is an interesting and exciting field of work. Likewise, Hali and Candra (2024) indicated that the perception of students, as well as labor market factors, also has an effect on the intention to pursue a career related to accountancy, namely, to do so in the field of public accounting. In the same way, Amaning et al. (2020) determined that students' outlook on the profession and their future aspirations play a crucial role in shaping their intention to pursue an accountancy career.

4.6. Significance of the Influence of Accounting Beliefs on the Career Intention of Accountancy Students in Tagum City

The result indicates that accounting beliefs are a significant predictor of career intention among accountancy students. This result corresponds to the finding of Azizah and Hariyanto (2022) that the perception of the students on the accountancy profession and the adversity intelligence, labor market factors greatly forecast the interests of the accountancy students pursuing the profession in the specific area of public accounting. Moreover, it was found in the research

of Yusoff et al. (2021) that the accounting beliefs of the students have a strong positive effect on the career intention to engage in the accountancy field, which is independent of the learning environment, even when it is viewed as an intervening variable. In their research, previous studies have also established that a positive perception influences the motivation and the interest of students that guide them to choose and succeed in a career that fits with their accountancy background. Similarly, the authors of Amaning et al. (2020) indicate that the perception of the profession is a key predictor of the desire of accountancy students to pursue the field.

The results of the research are in line with the theoretical context, which provides a definite indication of the variables' correlation. By using the Social Cognitive Career Theory, the research is effective in explaining the factors or influences that determine the career intention of students. The relationship between accounting beliefs and career intentions is positive as indicated in the conceptual paradigm of the study. This agreement in findings supports the hypothesis that accounting beliefs have a strong influence and determine career intentions of students. Essentially, the more favorable and positive the perceptions of the students towards the accountancy profession become, the higher their chances of joining the career in the field. On the other hand, students with less or less desirable perceptions about accountancy are less likely to pursue the profession as they will have less intention to take up the career, which indicates the significant role of beliefs and perceptions in career decision-making.

5. Conclusions

The findings indicate that accountancy students generally hold positive beliefs about the accounting profession and demonstrate a very high intention to pursue an accounting career. Accounting beliefs significantly differ across year levels but do not vary according to gender or family income. In contrast, career intention does not significantly differ when respondents are grouped by gender, year level, or family income. Moreover, accounting beliefs and career intentions are moderately and positively related, and accounting beliefs are found to significantly influence students' career intentions. Overall, the results suggest that strengthening students' beliefs and perceptions about the accounting profession may enhance their intention to pursue a career in accountancy regardless of their demographic background.

6. Recommendations

Accountancy students are encouraged to actively participate in professional seminars, student organizations, career mentoring programs, internship opportunities, and industry immersion activities to develop more informed accounting beliefs and strengthen their career intentions. Moreover, colleges and universities that offer Bachelor of Science in Accountancy may enhance career development initiatives by implementing structured mentoring programs, engaging successful alumni in career talks, expanding internship and industry immersion opportunities, and integrating professional development seminars into the Accountancy curriculum. Career counselors may use the

findings to provide targeted career guidance that addresses students' perceptions of the accounting profession. Professional organizations, including the PRC-BOA, CHED, PICPA, NACPAE, and JPIA, may strengthen collaborations with higher education institutions by organizing career orientation programs, certification awareness campaigns, and networking activities that promote the accounting profession. Employers and local government units may partner with academic institutions to offer meaningful internships, workplace exposure, and recruitment programs that encourage students to pursue careers in accounting. Future researchers are encouraged to examine additional predictors of career intention and replicate the study in other regions and institutional settings to improve the generalizability of the findings.

7. Limitations

This study considered several limitations that were considered when interpreting its findings. First, it was challenging to obtain a balanced number of respondents across the demographic variables of gender, year level, and family income, which may have influenced the representativeness of subgroup comparisons. Second, the study was limited to Bachelor of Science in Accountancy students from selected higher education institutions in Tagum City. Consequently, the findings may not be generalizable to accountancy students in other geographic locations or to students enrolled in other academic programs. Furthermore, the study relied on self-reported data to measure students' accounting beliefs and career intentions. As a result, responses may have been influenced by social desirability, personal perceptions, or response bias, which could affect the accuracy of the reported beliefs and intentions.

8. Patents

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