

FACTORS INFLUENCING THE ENTREPRENEURIAL INTENTIONS OF ACCOUNTING STUDENTS OF UNIVERSITY OF SAINT LOUIS - TUGUEGARAO

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Abstract— This study was conducted to determine the entrepreneurial intention of accounting students who plan to establish a business career in the future. Data was collected through a questionnaire divided into three parts: part one (1) answered the profile of the respondents, part two(2) determined the students with a high level of entrepreneurial intention, while part three(3) measured the factors that influenced their intention. A total of 274 respondents enrolled in the accounting programs of the University of Saint Louis—Tuguegarao were selected using a stratified random sampling which was then filtered to 203 students determined with high level of entrepreneurial intention through purposive sampling. The data gathered was analyzed using mean to compute respondents' entrepreneurial intention, and their profile was analyzed through descriptive statistics. An independent T-test and one-way ANOVA were used to test if there is a significant difference in the factors influencing their entrepreneurial intentions when grouped according to their profile. The study revealed that entrepreneurial education, attitude towards entrepreneurship, entrepreneurial behavior, and self-efficacy are slightly influential towards the entrepreneurial intention of students. Moreover, the study also found that the profile of the respondents does not affect the factors that influenced their intent to engage in business.

Keywords— *Entrepreneurial Education, Self-Efficacy, Entrepreneurial Intention, Attitude Towards Entrepreneurship, Entrepreneurial Behavior, Planned Behavior*

I. INTRODUCTION

A career in entrepreneurship is one of the most critical aspects of economic development. It is widely acknowledged that it provides enormous chances for people to attain financial independence while also benefiting the economy through job creation and economic growth (Kowang et al., 2021). However, these advantages are only accomplished if the commerce industry is inclined to innovation which keeps the economy competitive with the consideration that only a few become successful entrepreneurs (Kritikos, 2014). Moreover, the same study described entrepreneurs to be risk takers, welcoming to new experience, with internal locus of control (their decisions will shape their future) and extrovert beings who socialize with people while building connections.

Based on the policies, standards and guidelines of the Commission on Higher Education, the nature of field of study of the Accountancy Program revolves around the business industry as they are expected to be equipped with financial reporting skills, to provide assurance and audit services, as well as tax-related services and to acquire management skills in assisting various stakeholders. Thus, their education is highly integrated

with entrepreneurship courses. However, it is still unclear whether there is an intention among accounting students to be entrepreneurs despite being introduced to business for there are other factors to consider in determining intention.

Entrepreneurial intention indicates how open an individual is towards establishing a new business and becoming self-employed (Huq et al., 2016). It can also be an indicator of one's decision to engage in any business venture which is a reliable predictor for business engagement in the future (Jumamil et al., 2017). Moreover, Velasquez et al. (2018) found that aspects of behavior, attitude, and viability influence the entrepreneurial intention of university students as well as perceived convenience as an outcome, however the risk of failure may be a discouraging factor.

One study found that a positive link is determined in attitude and intention towards entrepreneurship with the mediation of entrepreneurial courses measured by learning, inspiration and resource utilization among accounting and management accounting students. However, it was also found that entrepreneurship courses do not show much significance in influencing the students' attitude and intention towards entrepreneurship (Agustina et al., 2021). Also, Zhang et al. (2014) found that attitude is insignificant towards entrepreneurship intention among MBA students which can be explained by the lack of students' personal experience as entrepreneurs. In contrast, a study found that entrepreneurship intention and self-efficacy in entrepreneurship decision-making increases with higher entrepreneurship education received among college students (Lee & Xiang, 2020). This study aimed to determine the factors influencing the entrepreneurial intentions of accounting students of University of Saint Louis-Tuguegarao. Specifically, it aimed to answer the following questions:

1. What is the profile of the respondents in term of sex, age, year level, family net monthly income, family with business background and residential area?
2. What are the factors influencing the entrepreneurial intentions of the respondents along entrepreneurial education, attitude towards entrepreneurship, entrepreneurial behavior and self-efficacy?
3. Is there a significant difference in the factors influencing the entrepreneurial intentions of accounting students when grouped according to profile?

II. METHODS

This research study used quantitative research design employing descriptive methods of research. This study was conducted at the University of Saint Louis Tuguegarao City, Cagayan. The respondents of the study were the students enrolled in Bachelor of Science in Accountancy and Bachelor of Science in Management Accounting across all year levels for the school year 2022-2023. Stratified random sampling was used to select the respondents. After that, purposive sampling was conducted once students with high level of intention in venturing into business have been determined.

Program	Number of Respondents
Bachelor of Science in Accountancy	178
Bachelor of Science in Management Accounting	96
Total	274

The study used a questionnaire to gather the data needed. The questionnaire was divided into three (3) parts. Part 1 was about the profile of the respondents which includes the sex, age, year-level, family net monthly income, family with business background, and residential area. Furthermore, Part 2 determined the students' conscious goal to pursue entrepreneurship. Meanwhile, Part 3 corresponded to the factors influencing the entrepreneurial intentions of the chosen respondents, and the questions were based on the questionnaire used in the study of Song et al. (2021). Part 2 and 3 were answered using a 4-point Likert Scale.

The researchers asked permission from the Vice-Presidents for Academics through the Academic Dean of the School of Accountancy, Business and Hospitality on the conduct of the study. After the permission is granted, first, an entrepreneurial intention pre-survey was conducted to determine students' founding intents in venturing into business. The researchers administered the approved questionnaire to the selected respondents to ensure more reliable and valid responses. Since, there is a limitation on face-to-face gathering of data, the researchers gathered the data through google forms to be answered by the sampled respondents. After the data was gathered, it was analyzed and interpreted.

The profile of the respondents was analyzed through descriptive statistics such as frequency and percentage. In addition, the factors influencing the entrepreneurial intentions of respondents were analyzed using mean with the following legend for interpretation:

Computed Mean	Descriptive Value
3.50-4.00	Moderately Influential
2.50-3.49	Slightly Influential
1.50-2.49	Less Influential
1.00-1.49	Not Influential

To test if there is a significant difference on the factors influencing the entrepreneurial intentions of the respondents when grouped according to profile, an independent sample T-test and one-way ANOVA were used.

III. RESULTS

TABLE I. PROFILE OF THE RESPONDENTS

Profile Variables	Frequency	Percentage
Sex		
Male	63	31.00
Female	140	69.00
Age		
18	31	15.30
19	25	12.30
20	67	33.00
21	64	31.50
22	16	7.90
Course		
BSAc	122	60.10
BSMA	81	39.90
Year Level		
First Year	31	15.30
Second Year	37	18.20
Third Year	79	38.90
Fourth Year	56	27.60
Family Net Monthly Income		
Less than Php 9,520	17	8.40
Between Php 9,521-19,040	33	16.30
Between Php 19,041-38,080	55	27.10
Between Php 38,081-66,640	42	20.70
Between Php 66,641-114,240	20	9.90
Between Php 114,241-190,400	19	9.90
At Least Php 190,401	17	8.40
Family with Business Background		
With	84	41.40
Without	119	58.60
Residential Area		
Urban	86	42.40
Rural	117	57.60

Table 1 shows the profile of the respondents. It revealed that there were more female than male respondents. Meanwhile, their ages ranged from eighteen to twenty-two; twenty-years old respondents having the highest frequency followed closely by twenty-one years old, then nineteen-years old, while twenty-two years old had the least frequency. On the other hand, there are more respondents from BSAC program compared to the BSMA program. Also, their family net monthly income ranged from Php 9,520 to P190,401 in which most of respondents stated to have between Php 19,041-38,080, tailed by Php 38,081-66,640 and Php 9,521-19,041. Majority also claimed to have a business background. Lastly, respondents who live in rural areas dominated the survey compared to the ones residing in urban areas.

TABLE IIA. FACTORS AFFECTING THE ENTREPRENEURIAL INTENTION ALONG ENTREPRENEURIAL EDUCATION

Entrepreneurial Education	Mean	Qualitative Description
1. I am interested in starting a business because the entrepreneurial course provided me with the essential abilities and knowledge to be an entrepreneur.	3.40	Slightly Influential
2. I developed creative business ideas because the entrepreneurial courses offered by the University are exciting.	3.25	Slightly Influential
3. I would be able to integrate the entrepreneurial principles learned from the University that present valuable knowledge and training about a business, including technical (verbal and written communication, organizational skills) and business management, enabling me to apply in the business world.	3.39	Slightly Influential
4. I believe the courses offered at the University helps me develop personality traits (e.g., self-efficacy, risk-taking, and innovativeness) and drives my confidence which are both necessary to be an entrepreneur.	3.46	Slightly Influential
5. I know how to identify business opportunities from business risks because of the comprehensive and engaging teaching styles of my teachers.	3.33	Slightly Influential
6. I have become more innovative through the different hands - on entrepreneurial activities conducted by the University.	3.27	Slightly Influential
Category Mean	3.35	Slightly Influential

Table 2a shows the factors affecting the entrepreneurial intention along entrepreneurial education. Moreover, it revealed that it is slightly influential in one's decision to aspire as an entrepreneur. Thus, the courses offered at the University slightly influence the entrepreneurial intention which tends to help develop personality traits and drives confidence in becoming an entrepreneur. Furthermore, the courses offered by the University are exciting which are slightly influential in developing creativity in flourishing business ideas.

TABLE IIB. FACTORS AFFECTING THE ENTREPRENEURIAL INTENTION ALONG ATTITUDE TOWARDS ENTREPRENEURSHIP

Attitude towards Entrepreneurship	Mean	Qualitative Description
1. I have a positive attitude about entrepreneurship because I want to put up my own firm to provide job opportunities for others.	3.58	Moderately Influential
2. I consider myself as a prime mover of change in society and provide motivation to get people involved.	3.29	Slightly Influential
3. I want to gain recognition and respect as an entrepreneur to increase collaboration and participation.	3.41	Slightly Influential
4. I like to lead and influence others into turning problems into opportunities that create economic and social value.	3.35	Slightly Influential
5. I would like to have a balanced and flexible schedule to have a perfect balance of my work and private life.	3.57	Moderately Influential
6. I am passionate about learning because I want to become more innovative in improving my products and improving the lives of my customers.	3.57	Moderately Influential
7. I think the high employment rate has prompted me to seriously start my own business by creating new products and	3.60	Moderately Influential

services to boost the creation of new jobs, resulting in a faster economic growth.		
8. I am motivated to achieve a higher position for myself in society through entrepreneurial efforts that would boost the economy.	3.41	Slightly Influential
Category Mean	3.47	Slightly Influential

Table 2b shows that attitude towards entrepreneurship is slightly influential towards entrepreneurial intention. It weighed the respondents' attitude towards entrepreneurship and found that high employment rate prompts the respondents to seriously start their business by creating new products and services to boost the creation of new jobs for faster economic growth, as well as putting up their own firm to provide job opportunities for others are few of their key drivers which moderately influence their intention.

TABLE IIC. FACTORS AFFECTING THE ENTREPRENEURIAL INTENTION ALONG PERCEIVED BEHAVIORAL CONTROL

Perceived Behavioral Control	Mean	Qualitative Description
1. I like to take proactive actions that go beyond the normal requirements like starting a viable firm.	3.32	Slightly Influential
2. I like to develop plans and anticipate obstacles that can control the creation process of a new firm.	3.41	Slightly Influential
3. I know the necessary practical details to start a firm and I always find ways to do things more efficiently.	3.15	Slightly Influential
4. If I tried to start a firm, I would have a high probability of succeeding. I can sanction failure and take it as a learning experience.	3.25	Slightly Influential
5. I know how to develop an entrepreneurial project and I always seek feedback to improve my performance.	3.37	Slightly Influential
6. I am confident to start a firm and keeping it working will be easy for me because I do not mind making personal sacrifices to complete a job required.	3.28	Slightly Influential
Category Mean	3.30	Slightly Influential

Table 2c shows the factors affecting the entrepreneurial intention along Perceived Behavioral Control. It unveiled that Perceived Behavioral Control is slightly influential towards entrepreneurial intention. It further emphasized the willingness to develop plans and anticipate obstacles that can control the creation process of a new firm with adequate knowledge to develop an entrepreneurial project and the importance of feedback to improve performance.

TABLE IID. FACTORS AFFECTING THE ENTREPRENEURIAL INTENTION ALONG SELF-EFFICACY

Self Efficacy	Mean	Qualitative Description
1. I like to take different actions to overcome an obstacle that includes formulating strategic plans in starting a business.	3.49	Slightly Influential
2. I like to pursue challenging goals and I am ready to test my capabilities as an entrepreneur in the future.	3.49	Slightly Influential
3. I like to discipline those failing to perform as expected in leading a team towards achieving a common goal.	3.42	Slightly Influential

4. I have the desire to earn high income through business activities such as buying and selling of land, bidding in the marketplace, stock trading, etc.	3.53	Moderately Influential
Category Mean	3.48	Slightly Influential

Table 2d shows the factors affecting the entrepreneurial intention along with Self-Efficacy which showed that the said factor is slightly influential towards entrepreneurial intention. It further conveyed that the desire to earn high income through various business activities moderately influenced their intention to become an entrepreneur. While, the initiative to discipline those failing to perform in leading the team towards achieving a common goal is slightly influential.

TABLE III. SUMMARY OF FACTORS AFFECTING THE ENTREPRENEURIAL INTENTION OF ACCOUNTING STUDENTS

Factors Affecting the Entrepreneurial Intention of Accounting Students	Mean	Qualitative Description
a. Entrepreneurial Education	3.35	Slightly Influential
b. Attitude towards Entrepreneurship	3.47	Slightly Influential
c. Entrepreneurial Behavior	3.30	Slightly Influential
d. Self-Efficacy	3.48	Slightly Influential

Table 2e shows the summary of factors affecting the entrepreneurial intention of accounting students. As gleaned from the table, all the factors identified to determine the entrepreneurial intention were found to be slightly influential in making decisions involving entrepreneurial behavior with self-efficacy securing the highest mean, followed by attitude towards entrepreneurship and entrepreneurial education, and lastly entrepreneurial behavior.

TABLE III. SIGNIFICANT DIFFERENCE ON THE FACTORS INFLUENCING THE ENTREPRENEURIAL INTENTIONS OF ACCOUNTING STUDENTS WHEN GROUPED ACCORDING TO PROFILE

Variables	t/f-value	t/f-value	p-value	Decision
Sex	Entrepreneurial Education	-1.117	.265	Accept Ho
	Attitude towards Entrepreneurship	-.953	.342	Accept Ho
	Perceived Behavioral Control	.559	.577	Accept Ho
	Self-Efficacy	-.995	.321	Accept Ho
Age	Entrepreneurial Education	.459	.766	Accept Ho
	Attitude towards Entrepreneurship	.260	.903	Accept Ho
	Perceived Behavioral Control	.576	.680	Accept Ho
	Self-Efficacy	.856	.491	Accept Ho
Course	Entrepreneurial Education	-.466	.642	Accept Ho
	Attitude towards Entrepreneurship	-.079	.937	Accept Ho
	Perceived Behavioral Control	-1.304	.194	Accept Ho
	Self-Efficacy	1.284	.201	Accept Ho
Year Level	Entrepreneurial Education	.328	.805	Accept Ho

	Attitude towards Entrepreneurship	1.253	.292	Accept Ho
	Perceived Behavioral Control	1.025	.383	Accept Ho
	Self-Efficacy	.118	.949	Accept Ho
Family Net Monthly Income	Entrepreneurial Education	.968	.448	Accept Ho
	Attitude towards Entrepreneurship	1.029	.408	Accept Ho
	Perceived Behavioral Control	.705	.646	Accept Ho
	Self-Efficacy	1.178	.320	Accept Ho
Family with Business Background	Entrepreneurial Education	.367	.714	Accept Ho
	Attitude towards Entrepreneurship	.570	.570	Accept Ho
	Perceived Behavioral Control	-.417	.677	Accept Ho
	Self-Efficacy	-1.080	.281	Accept Ho
Residential Area	Entrepreneurial Education			Accept Ho
	Attitude towards Entrepreneurship	.149	.881	Accept Ho
	Perceived Behavioral Control	-.556	.579	Accept Ho
	Self-Efficacy	.434	.665	Accept Ho

Table 3 shows the significant difference on the extent of the factors influencing the entrepreneurial intentions of accounting students when grouped according to profile. Also, it can be shown from the table that p-value is greater than 0.05 level of significance. Thus, null hypothesis is accepted. This means that factors influencing the entrepreneurial intention of accounting students do not vary regardless of their sex, age, course, year level, family net monthly income, family with business background, and residential area.

IV. DISCUSSION

Profile of the Respondents

It was found that there were more female than male respondents. Meanwhile, their ages ranged from eighteen to twenty-two, with twenty-year-olds having the highest frequency, followed closely by twenty-one-year-olds, then nineteen-year-olds, and twenty-two-year-olds having the lowest frequency. Moreover, there were more BSAC respondents in contrast with the BSMA respondents. Furthermore, their household net monthly income ranged from Php 9,520 to P190,401, with the majority of respondents claiming to have between Php 19,041-38,080, followed by Php 38,081-66,640 and Php 9,521-19,041. The majority also claimed to have a business background. Finally, respondents from rural areas outnumbered those from urban areas in the poll.

Factors Influencing the Entrepreneurial Intention of Accounting Students

Self-efficacy

Entrepreneurial Education

The results showed that entrepreneurial education is slightly influential in affecting the respondents' entrepreneurial intention. The respondents highly believe that the courses offered at the University helped them to develop personality traits (e.g., self-efficacy, risk-taking, and innovativeness) and drive their confidence which is necessary to be an entrepreneur. According to the study of Wardana et al. (2020), entrepreneurial education positively affects entrepreneurial attitude. It is an investment in human capital because it gives one the theoretical groundwork necessary to launch a firm. It is also revealed in the study of Hussain & Norashidah (2015) and Hattab (2015) that there is a positive relationship between entrepreneurship education and entrepreneurial intention.

Attitude Towards Entrepreneurship

Likewise, an individual's attitude towards entrepreneurship is found to be slightly influential in one's decision to be an entrepreneur. In a study conducted by Amofah et al. (2022), attitudes towards entrepreneurship and entrepreneurial intentions exhibited a high significant relationship. Their positive attitude leans more on their desire to create job opportunities for others through innovation that could also aid the needs of their customers which, in return, also boosts economic growth while maintaining a reasonable balance between work and personal life and making a name in the society. Ahmad (2019) further supports that the positive qualities of an individual influence entrepreneurial intention which include optimism, innovation, willingness to take risk, and the need for achievement. This supports the significant direct association between attitude towards entrepreneurship and entrepreneurial intention.

Perceived Behavioral Control

Similarly, perceived behavioral control is slightly influential for the respondents' intention to venture into entrepreneurship which was also the least influential among the factors. Consistent with the results of Vamvaka et al. (2020), perceived behavioral control as a factor for entrepreneurship intention is divided into perceived self-efficacy as an internal measure while perceived controllability determines confidence and difficulty that recorded the latter with the least influence on intention. However, Turra et al. (2021) stated that perceived behavioral control significantly affects a desire to be an entrepreneur backed by Byabashaija and Katona (2011) and Patiro & Budiyantri (2016), perceived behavioral control significantly affects one's inclination to start a business. One of the factors impacting the development of entrepreneurial intents is the perception that each student can feel like an entrepreneur.

Correspondingly, the research highlights that self-efficacy is slightly influential in one's intention to start a business and has the most influence over the other factors mentioned, which also supports Pihie & Bagheri (2013) in their study which proved self-efficacy as the strongest factor of entrepreneurial intention. Moreover, this study also found that the respondents plan to execute business activities to generate high income and welcome challenges and obstacles along the way while leading a team towards a common goal. This agrees with the study of Hassan et al. (2020) claiming that self-efficacy is one of the most important cognitive elements of entrepreneurial intention where individuals with high levels of self-efficacy tend to successfully undertake the entrepreneurship process, and face the challenging conditions associated with launching a new business. Additionally, previous research has shown that entrepreneurial self-efficacy highly influences and correlates with the entrepreneurial intention of college students (Miller et al., 2012 & Martin et al., 2013) by means of boosting one's confidence in having the necessary resources and abilities to start a new business. As an outcome, college students with a greater level of self-efficacy will also have a higher level of entrepreneurial intent.

The study found that there is no significant difference on the factors influencing entrepreneurial intention of accounting students when grouped according to their profile variables which implies that regardless of sex, age, course, year level, family net monthly income, business background, and residential area, the factors remain the same.

V. CONCLUSION AND RECOMMENDATIONS

This study concludes that the entrepreneurial intentions of accounting students of University of Saint Louis - Tuguegarao are slightly influenced by factors such as entrepreneurial education, attitude towards entrepreneurship, perceived behavioral control, and self-efficacy. Also, the profile variables of students do not affect these factors in determining one's intention to be an entrepreneur, thus regardless of age, sex, family net monthly income, business background, and residential the factors remain the same. The researchers advise that students who want to conduct the same study may include a larger population by means of considering students enrolled in different programs with entrepreneurship courses such as business administration students. Additionally, future researchers may explore other variables that have something to do with factors influencing the entrepreneurial intention of students. The researchers would also like to encourage the university to conduct simulations entailing business decision making for accounting students to practice their entrepreneurship capabilities and to widen their business

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