

**WORK OR WAIT? EMPLOYMENT DECISIONS VERSUS
LICENSURE PURSUITS AMONG BSA STUDENTS****Angel F. Borres¹, Kezia Faye A. Cartujano², Sandra Leah D. Delfin³,
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ABSTRACT

For many students, navigating the transition from academic life to a professional career involves crucial decisions. The dilemma on choice is between immediate employment or pursuing a professional license after graduation which surely generates significant impact in terms of career pathing, profits and earnings, as well as personal growth and development. This study sought to explore the factors that influence the choices of 3rd and 4th year BS Accountancy students from Colegio de la Purisima Concepcion with regard to their employment decisions and licensure pursuits, whether to work or to wait? To best investigate the decision-making process, the study employed quantitative approach using a descriptive and correlational research designs. The validated and pilot-tested researcher-made survey questionnaires were distributed to a randomly sampled 113 from a total population of 156 students, using Yamane's formula. Bourley's proportional allocation technique was also employed ensure proportional data. The results revealed that financial standing and greater earning potential were major factors that highly influenced the students' employment decisions and pursuits of licensure. It also showed a significant relationship between the level of employment decisions and the degree of licensure pursuits. The findings of the study may then serve as a fundamental basis for BS Accountancy students to carefully consider numerous factors to make informed career decisions.

Keywords: *Employment decisions, licensure pursuits, financial standing, greater earning potential, accountancy*

1. INTRODUCTION

The decision-making process faced by accountancy graduates regarding immediate employment versus pursuing the Certified Public Accountants Licensure Examination (CPALE) is a critical juncture in their career trajectories. This study delves into the factors influencing these decisions, considering the challenges and opportunities associated with each path. The CPALE, a rigorous examination, has witnessed a decline in pass rates, presenting a significant hurdle for graduates (Esaga, Mulig, Ocha, Puno, Sas, and Yutina, 2022). Financial constraints and familial responsibilities often compel them to prioritize immediate employment. However, the potential benefits of obtaining the CPALE license, including enhanced earning potential and career advancement, cannot be overlooked. This research aims to contribute to a deeper understanding of the decision-making processes of accountancy students, providing valuable insights for both graduates and stakeholders. By examining the factors influencing their choices, this study can inform strategies to support a successful transition from academia to the workforce.

Statement of the Problem

This study sought to explore into the factors that would influence the employment decisions vs. the CPA licensure pursuits of BSA Students of Colegio de la Purisima Concepcion. Specifically, it sought to answer the following questions:

1. What is the level of employment decisions as a whole and in terms of social influence, financial standing, and parental pressure of BSA students?

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2. What is the degree of licensure pursuits as a whole and in terms of examination preparedness, greater earning potential, and grit personality of BSA students?
3. Is there a significant difference in the level of employment decisions when grouped according to the sociodemographic profile of the respondents?
4. Is there a significant difference in the degree of licensure pursuits when grouped according to the sociodemographic profile of the respondents?
5. Is there a significant relationship between the employment decisions and the licensure pursuits of BSA students?

Hypotheses of the Study

1. There is no significant difference in the level of employment decisions of the respondents when grouped according to their age, sex, and year level.
2. There is no significant difference in the degree of licensure pursuits of the respondents when grouped according to their age, sex, and year level.
3. There is no significant relationship between the employment decisions and the licensure pursuits of BSA students.

2. LITERATURE REVIEW

The study drew upon the Human Capital Theory by Gary Becker and the Social Cognitive Career Theory by Albert Bandura to understand the factors influencing students' decisions regarding licensure pursuit and immediate employment. The Human Capital Theory posits that education and licensure are investments with costs and benefits. The Social Cognitive Career Theory emphasizes the interplay of personal, environmental, and behavioral factors in career decision-making. By combining these theories, the study provides a comprehensive framework for analyzing students' economic and psychological motivations.

A recent study by Kunal and John (2023) examined the factors influencing employment decisions among college graduates. The findings revealed that personal attributes, academic qualifications, labor market dynamics, career aspirations, job satisfaction, and overall well-being significantly impact graduate employment choices. While employers generally expressed satisfaction with graduates' academic preparedness, they identified a disparity in the development of soft skills such as perseverance, initiative, and risk-taking. To enhance their competitiveness in the job market, students should actively reflect on their learning experiences and cultivate a strong sense of self-awareness to guide their career development efforts.

A study by Webster (2020) investigated the factors influencing student success on licensure examinations. Successful students reported finding purchased review materials, online practice tests, and class notes helpful, while unsuccessful students cited feeling unprepared, time-consuming preparations, high stress levels, and lack of resources. Mustapha and Hassan (2012) found that job security, stability, and grit were significant factors influencing accounting students' decisions to pursue professional examinations. Aziz, Ibrahim, Sidik, and Tajuddin (2017) identified similar factors, including financial assistance and job security, as influencing graduates' decisions. To improve success rates and encourage students to pursue professional qualifications, universities and professional organizations should address the barriers students face and highlight the positive aspects of related professions.

A study by Kwadzo (2014) explored the challenges faced by students balancing employment and licensure preparation. While some students found benefits in this dual role, it often led to emotional and physical strain. Jorbenadze and Verulava (2022) reported that financial pressures were the primary driver for students to work, leading to sleep deprivation and unhealthy lifestyles. Fouché (2017) highlighted the importance of effective study habits in academic performance, including time management and productivity. The study by Gopalan, Beutell, and Middlemiss (2019) found that balancing work and studies could be overwhelming for students, leading some to withdraw from their undergraduate degrees. These findings emphasize the need for careful decision-making when considering employment during licensure preparation, as it can impact both academic performance and overall well-being.

Licensure examinations are essential for ensuring professional competency. A study by Benoza et al. (2022) found that inadequate university resources and facilities can significantly impact students' academic performance and career choices. Puebla (2022) explored students' awareness of career decisions and the importance of career guidance programs. Dela Peña and Digamon (2021) highlighted the role of parents in influencing students' career choices but emphasized the importance of student autonomy. Calimpong et al. (2021) identified practical skills such as communication, basic accounting, and financial reporting as crucial for success in the accounting profession. Albite (2019) explored the attributes that contributed to the success

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of Bachelor of Elementary Education graduates on licensure examinations. These studies collectively highlight the importance of addressing infrastructure issues, providing adequate career guidance, fostering student autonomy, and incorporating practical skills into the curriculum to improve licensure preparation and student success.

3. RESEARCH METHOD

This study employed quantitative approach of data collection, using a descriptive correlational design to provide a more comprehensive picture of student decision-making. The research questions require a method that explores connections between variables without claiming one causes the other, hence, the design – descriptive correlational. Descriptive correlational design was selected to describe and to examine the relationship between the variables - sociodemographic profile of the respondents as well as the employment decisions and licensure pursuits of BSA students.

The population of interest in this study are the 3rd and 4th year BS in Accountancy students from the CBMA department of CPC as they are suitable for the needed sample size. A sample size of one hundred thirteen (113) respondents was calculated from a total population of one hundred fifty-six (156) students using Taro Yamane’s formula with a 5% margin of error. Simple random sampling was utilized in this study.

Yamane Formula:

$$n = \frac{N}{1 + N(e)^2}$$

Where:

n = sample size
N = total population
e = margin of error (0.05)

To assign the sample size of one hundred thirteen (113) to each year level, the study employed the Bourley’s Proportional Allocation Technique.

Bourley’s Formula:

$$n_i = \frac{n(N_i)}{N}$$

Where:

n_i = sample size of each year level
N_i = population of each year level
N = total population
n = appropriate sample size

Table 1. Sampling distribution using Bourley’s proportional allocation technique.

Year Level	No. of Students	Sample Size	Percentage
3 rd Year	69	50	44.25%
4 th Year	87	63	55.75%
Total	156	113	100%

To determine each sample of the group per year level, table 1 is shown. Yamane’s technique was utilized to compute the needed sample size since the population of the study is finite and the data is assumed to be randomly distributed. To assign the calculated sample size to the respondents, the proportional allocation of Bourley was also used, to ensure precise estimates of the population based on their year level.

To gain rich insights into participants’ experiences, this study employed a researcher-design survey questionnaire. This instrument comprised a set of standardized questions specifically tailored to the study’s objectives. The questionnaire was divided into three parts and was presented as follows: (I) Sociodemographic profile - covered the sociodemographic profile of the respondents in terms of their age, sex, and year level. (II) Employment decisions - covered the level of employment decisions in terms of social influence, financial standing, and parental pressure. (III) Licensure Pursuits - covered the degree of licensure pursuits in terms of examination preparedness, greater earning potential, and grit personality. Each item of the questionnaire has ten (10) responses using the five-point Likert scale offering respondents a range of options from “strongly agree” to “strongly disagree”.

4. RESULTS AND DISCUSSION

Level of Employment Decisions as a Whole and in Terms of Social Influence, Financial Standing, and Parental Pressure

Table 2. Level of Employment Decisions as a whole.

Indicators	Mean	Verbal Interpretation
Financial Standing	4.31	Very High

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Social Influence	4.16	High
Parental Pressure	4.06	High
Grand Mean	4.18	High

As shown in table 2, financial standing ranked first with a mean of 4.31. This implies that financial considerations heavily influence the employment decisions of students. They are likely driven by a strong desire to help support themselves or their families. On the other hand, social influence ranked second with a mean of 4.16, followed by parental pressure with a mean of 4.06. The emphasis on financial standing compared to social influence and parental pressure suggests that students might prioritize landing a job with better salaries or quicker financial returns. They might be less swayed by the career choices their parents and peers recommend, if those options do not offer the financial security they seek. The obtained grand mean of 4.18 on the level of employment decisions as a whole with a verbal interpretation of “High” showed that the components had a high influence on the employment decisions of the students.

Table 2a. Level of Employment Decisions in Terms of Social Influence

I consider...	Mean	Verbal Interpretation
1. job opportunities recommended by persons related to me.	4.41	Very High
4. the guidance of the experienced professionals in my field.	4.41	Very High
7. the influence of successful accountants to land a job immediately after graduation.	4.32	Very High
3. the "successful" career path trends of the time.	4.27	Very High
9. the encouragements from colleagues during my internship to secure full-time employment.	4.18	High
2. job postings shared through social media channels.	4.11	High
5. the career offers I get in job fairs.	4.00	High
10. the social media portrayals of accounting careers.	4.00	High
6. the advice that I get from attending career seminars.	3.98	High
8. the career advices of the school's counselor.	3.90	High
Grand Mean	4.16	High

Social influence ranked second among the three components with a mean of 4.16, verbally interpreted as high. This suggests that the opinions, expectations, and experiences of the students' social circles, including peers, mentors, or professionals significantly impact their employment decisions. This suggests a strong emphasis on social validation and potentially herd mentality within the student body.

The first and fourth statement in the survey questionnaire got the highest mean score, indicating that the students value trusted sources of information and support when making career decisions. Knowing someone who has experience offers a sense of validation and comfort. Likewise, the insights from experienced professionals about the reality of working in the field might have helped in making decisions about potential opportunities. While, the eighth statement received the lowest mean score, implying that the students might not rely heavily on school counselors for career guidance. The study of Puebla (2022) explored the importance of career guidance programs in educational institutions, highlighting the value of career counselors which equip students with the tools to explore possibilities and make informed decisions for the future. Moreover, active participation in a study group can be a positive force for social influence when it fosters knowledge sharing and motivation. However, it is also important to be mindful of potential pitfalls like groupthink and pressure to conform (Albite, 2019).

This finding can inform program development and push exploration of the specific social norms within student communities regarding employment and identify influential figures who promote its value. This knowledge could be used to develop peer-to-peer mentoring programs or social campaigns that leverage these influences within student communities.

Table 2b. Level of Employment Decisions in Terms of Financial Standing

I consider...	Mean	Verbal Interpretation
7. employment for my future financial goals.	4.57	Very High
6. the need to become financially independent.	4.47	Very High
8. being employed can allow me to venture on financial investments.	4.41	Very High
10. expenses for the CPA board exam review as being too costly.	4.35	Very High

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1. contributing financially to my household expenses after graduation.	4.29	Very High
3. concerns about potential financial difficulties after graduation.	4.26	Very High
9. the need to get a job after graduation considering the financial challenges in my family.	4.24	Very High
4. the financial capabilities of my family to fund my review for CPA licensure exam.	4.23	Very High
5. getting employed after graduation will help me achieve my personal goals.	4.19	High
2. securing a good-paying job before taking the CPA board exam.	4.07	High
Grand Mean	4.31	Very High

The findings showed that financial standing had the biggest influence to the students' employment decisions as indicated by the mean score of 4.31, verbally interpreted as very high. This suggests that the students view employment as a strategic investment in their future financial well-being and career advancement. Students might prioritize financial security that directly contribute to their financial objectives. The least that they would consider is securing a good-paying job before taking the board exam, which suggests a prioritization of licensure over high-paying employment. Understanding the specific financial considerations and how students weigh the costs and benefits of licensure can inform interventions or programs to encourage licensure pursuit more. By delving deeper, researchers could identify financial barriers that students face in obtaining employment or licensure and develop support systems to address it. The result aligned with the study of Jobernadze and Verulava (2022), where financial constraints were a major factor pushing students towards employment. Financial status is an issue for most of the students facing a complex web of influences when making career choices (Kunal and John, 2023). Students might understand that employment also opens doors to connections and career paths with a significant earning potential over time. However, this finding opposed to the study of Dela Peña and Digamon (2021) which suggests that parents hold the strongest influence on their children's career choices. Interestingly, students from lower-income families often have more limited career options compared to those from wealthier backgrounds. This highlights the role of parents in guiding their children's post-graduation plans.

Table 2c. Level of Employment Decisions in Terms of Parental Pressure

I consider...	Mean	Verbal Interpretation
10. the necessity of supporting my parents with their needs.	4.35	Very High
9. the sense of responsibility to consider my parents' financial situation.	4.32	Very High
1. the pressure to live up to my parents' expectations for success.	4.20	High
5. the embarrassment of becoming a burden even after graduating.	4.15	High
6. my parents' views on the importance of work experience.	4.08	High
8. discussing career options with my parents.	4.02	High
7. the cultural expectations within my family to get employed after graduation.	3.99	High
4. my parents' suggestions when making career decisions.	3.93	High
2. the decision of my parents regarding my career choice.	3.80	High
3. the idea of following the footsteps of my family in my career path.	3.79	High
Grand Mean	4.06	High

Lastly, parental pressure also scored highly with a mean score of 4.06, indicating an interplay between this and social influence which also had a high mean score. The last statement from the questionnaire under parental pressure underscores the role that filial responsibility plays in the employment decisions of the students. It emphasizes caring for one's elders, instilling a strong sense of obligation in students to contribute financially to their families' well-being. This finding aligns with the study of Kunal and John (2023) which suggests that personal attributes and career expectations influences the job choices of graduates. Along with the study of Dela Peña and Digamon (2021) stating that the involvement of parents in career planning discussions can be instrumental in shaping a student's future path. This highlights the importance of parental involvement and potentially a cultural emphasis on credentialing and employment achievement. However, the statement that got the lowest mean score of 3.79 suggests a prioritization of individual career aspirations over family tradition. Understanding the nature of this pressure and its impact

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on student motivation could be valuable. Hence, the need to explore how to better engage parents in the process, providing them with information about fostering supportive communication with their children. Overall, the study revealed that social influence, financial situation, and parental pressure all play a significant role in shaping students' employment decisions. They must carefully weigh these factors to make well-considered choices that minimize regret and maximize potential success. Also, by gaining a deeper understanding of the motivations behind employment decisions, policymakers and program developers can create more effective initiatives. This could involve financial aid programs, improved career counseling, or curriculum adjustments that emphasize the financial and career benefits. Further exploration of this topic can lead to the development of better support systems for students navigating their career path which can improve student motivation and lead to a more qualified and successful professional workforce.

Degree of Licensure Pursuits as a Whole and in Terms of Examination Preparedness, Greater Earning Potential, and Grit Personality

Table 3. Degree of Licensure Pursuits as a whole.

Indicators	Mean	Verbal Interpretation
Greater Earning Potential	4.33	Very High
Grit Personality	4.32	Very High
Examination Preparedness	4.23	Very High
Grand Mean	4.29	Very High

Greater earning potential had the highest mean of 4.33, with a verbal interpretation of very high. This indicates that financial gain is a primary motivator of pursuing licensure for the students, in contrast to being prepared and confident in passing the exam. It is followed by grit personality and examination preparedness with a mean score of 4.32 and 4.23 respectively. Both was also verbally interpreted as very high. Examination preparedness had the least mean score yet still verbally interpreted as very high, implying that students might trust their foundation to carry them through the exam, potentially downplaying the importance of extensive preparation in their decision to pursue licensure. The components did not have much of a difference from one another, acquiring a grand mean of 4.29. This indicates that these had a very high influence on the licensure pursuits of the students.

Table 3a. Degree of Licensure Pursuits in Terms of Examination Preparedness

I consider...	Mean	Verbal Interpretation
9. improving my test-taking abilities.	4.43	Very High
5. developing good study habits to prepare for the board exam.	4.34	Very High
1. taking the CPA board exam after graduation.	4.27	Very High
4. investing more effort in preparation for the CPA exam.	4.27	Very High
8. the amount of studying required for the CPA board exam.	4.27	Very High
2. investing on additional resources related to the CPA board exam to increase my chances of passing.	4.24	Very High
7. the availability of learning resources for the CPA board exam.	4.22	Very High
6. my performance in BSA program as basis in preparing for the CPA exam.	4.13	High
10. the school's curricular support as preparation for the CPA board examination.	4.13	High
3. my confidence about passing the CPA board exam considering my academic standing.	4.04	High
Grand Mean	4.23	Very High

Examination preparedness had the lowest mean score of 4.23, yet still verbally interpreted as very high. This indicates a strong emphasis on being prepared for the licensure exam, it suggests students view it as a critical factor in achieving licensure. The ninth statement having the highest mean implies that students might prioritize areas they can directly influence, like honing their test-taking abilities, as opposed to factors outside their control such as the exam's content or difficulty level. The study of Webster (2020) found resources that may or may not be helpful in preparing for the exams. However, despite the high mean score of the third statement, the students do not feel confident enough to pursue licensure considering their academic standing. They might recognize that the licensure exam requires a different skillset or focuses on

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areas not necessarily emphasized in coursework, making past grades less indicative of exam readiness. The study of Calimpong, et. al. (2021) also suggests that institutions should give focus on communication and basic accounting skills as well, a balance between theoretical knowledge and practical abilities to help students to be more prepared for the licensure exam.

This suggests that students strongly emphasize exam preparedness but may lack confidence in their readiness. They prioritize honing their test-taking abilities but may feel unprepared due to the perceived difficulty of the exams. While purchased review materials and class notes are helpful, feeling discouraged and unprepared can hinder licensure pursuit.

Table 3b. Degree of Licensure Pursuits in Terms of Greater Earning Potential

I consider...	Mean	Verbal Interpretation
7. the CPA license will open doors to jobs with higher salaries.	4.49	Very High
2. the long-term earning potential associated with a CPA license.	4.41	Very High
5. the variety of career choices offering competitive salary packages for CPAs.	4.35	Very High
6. the advantage of having a CPA license for a job with a good salary offer.	4.35	Very High
8. CPA license as an important factor for faster career advancement.	4.35	Very High
1. the potentially high earning opportunities with a CPA license.	4.34	Very High
10. the idea that CPA is one of the highest-paid professions.	4.30	Very High
9. the high salary expectations associated with a CPA license.	4.28	Very High
3. maximizing my earning potential while having a good work-life balance.	4.25	Very High
4. the priority set by companies in hiring CPAs in positions with high salary.	4.18	High
Grand Mean	4.33	Very High

The findings revealed that greater earning potential had the biggest influence to the students' licensure pursuits as indicated by the mean score of 4.33, verbally interpreted as very high which suggests that it is a primary motivator for pursuing licensure. The study found that students see licensure as a way to increase their earning potential after investing in their BSA degrees. They prioritize higher salaries and view licensure as a positive return on their investment (ROI).

The studies of Mustapha and Hassan (2012) and Aziz et. al. (2017) both suggests that job stability and security actively encourage students to pursue licensure. This result aligns well with the potential benefits of pursuing licensure, which can act as a bridge to higher salaries. Students might prioritize careers with higher earning potential that licensure can offer. The fourth statement from the questionnaire is the only one that got a verbal interpretation of high among others. This implies that students might prioritize developing their own skills and knowledge base, and believe that strong accounting expertise and competence will be the key to securing high-paying jobs, trusting their own abilities to impress potential employers more than relying solely on the CPA credential.

This factor affects how students perceive the financial ROI in licensure. This includes their salary expectations, how they factor in exam costs and study time, and what financial sacrifices are they willing to make to obtain a professional license. By understanding how students perceive the financial benefits of licensure, institutions can tailor their messaging to better communicate the ROI associated with licensure pursuit. This could involve highlighting salary data for licensed professionals compared to unlicensed counterparts or showcasing the long-term career growth potential unlocked by a license.

Table 3c. Degree of Licensure Pursuits in Terms of Grit Personality

I consider...	Mean	Verbal Interpretation
1. setting clear goals for myself.	4.42	Very High
7. my discipline to my studies.	4.38	Very High
8. the time commitment required for licensure preparation.	4.37	Very High
2. my passion to become a CPA after graduation.	4.35	Very High
10. the demands of licensure preparation with other responsibilities in my life.	4.35	Very High
6. my ability to overcome challenges during licensure preparation.	4.32	Very High

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9. past experiences in overcoming academic difficulties.	4.30	Very High
5. my perseverance to the long-term process of obtaining the CPA license.	4.29	Very High
4. grit as a valuable personality trait that can help me achieve success.	4.27	Very High
3. the feeling of discouragement as hindrance to my preparation for the CPA exam.	4.12	High
Grand Mean	4.32	Very High

The very high mean score of 4.32 of grit personality suggests that perseverance, resilience, and determination are viewed as important qualities for successfully navigating the licensure process. The first statement getting the highest mean score of 4.42 highlights the importance they place on goal-setting as a foundation for perseverance, providing a sense of accomplishment which fuels further motivation. This finding aligned with the study of Mustapha and Hassan (2012), stating that grit, a combination of perseverance and passion is one of the factors that influence the decision of accounting students to pursue licensure exam. It was also supported by the study of Aziz, et. al. (2017), where grit is one of the key motivators for pursuing professional qualifications after graduation. Highlighting the positive aspects of this career can make the exam more attractive and inspire students to take the challenge. In addition, the statement of feeling of discouragement having the lowest mean yet still interpreted as high implies that they might be accustomed to facing challenges and possess strategies for bouncing back from moments of feeling discouraged. This could also indicate a growth mindset – a belief that effort and perseverance lead to improvement, even in the face of discouragement.

Overall, the study showed that examination preparedness, greater earning potential, and grit personality significantly influence students' decisions regarding professional licensure pursuits. To ensure well-informed choices that minimize potential regret and maximize career success, students should carefully take these factors into consideration. These findings should be applied to educational institutions, highlighting the financial benefits and career advancement opportunities associated with licensure within the curriculum to motivate students more to pursue it, also connect them with licensed professionals to provide guidance, encouragement and insights. In addition, develop or endorse standardized study materials to ensure that they have access to high-quality resources for exam preparation. And for student support organizations, create peer support groups where students can connect, share experiences, and motivate each other throughout the licensure pursuit process. All of these will lead to a more qualified and successful professional workforce, benefiting both individuals and society as a whole.

Significant Difference in the Level of Employment Decisions when Grouped According to the Sociodemographic Profile of the Respondents

A student's career path is shaped by various influences including personal aspirations and family dynamics. However, regardless of these factors, effective decision-making is crucial, highlighting the quality of student choices not only impacts professional success but also reflects underlying values, personal preferences, and social skills. Decision-making styles can vary based on individual characteristics.

Table 4. Frequency and Percentage of the Sociodemographic Profile of the Respondents in terms of Age, Sex and Year Level

Socio-Demographic Profile	Frequency	Percent (%)
Sex		
Male	20	17.7
Female	93	82.3
Total	113	100.0
Age		
21 years old and below	56	49.6
22 years old and below	57	50.4
Total	113	100.0
Year Level		
3 rd Year	50	44.2
4 th Year	63	55.8
Total	113	100.0

Table 4 showed the frequency and percentage of each sociodemographic profile of the respondents based on their data given. Bourley's proportional allocation technique was applied on the year level which was shown on table 1 and was followed accordingly.

Table 4a. Significant Difference in the Level of Employment Decisions when Grouped According to the Sociodemographic Profile of the Respondents

Profile	t/f-Value	Significant Value	Probability
Sex	1.483	0.141	n.s.
Age	0.308	0.758	n.s.
Year Level	0.197	0.844	n.s.

As shown in table 4a, the results suggest that sex, age, and year level are not statistically significant factors in determining employment level in this study, consequently leading to the acceptance of the null hypotheses. The t-values of 1.483 for sex, 0.308 for age, and 0.197 for year level had a corresponding significant value of 0.141, 0.758, and 0.844 respectively, which was higher than 0.05 alpha.

In other words, regardless of whether someone is male or female, young or old, or in a lower or higher year level, their chances of being employed appear to be similar. This finding suggests that other factors besides those examined in this study may be more important in influencing employment outcomes.

Significant Difference in the Degree of Licensure Pursuits when Grouped According to the Sociodemographic Profile of the Respondents

Table 5. Significant Difference in the Degree of Licensure Pursuits when Grouped According to the Sociodemographic Profile of the Respondents

Profile	t/f-Value	Significant Value	Probability
Sex	1.243	0.217	n.s.
Age	0.291	0.772	n.s.
Year Level	0.678	0.499	n.s.

The study found that students' decisions to pursue licensure were also not significantly influenced by their sex, age, or year level. Hence, the consecutive acceptance of the null hypotheses. The t-values of 1.243 for sex, 0.291 for age, and 0.678 for year level had a corresponding significant value of 0.217, 0.772, and 0.499 respectively, which was higher than 0.05 alpha. This means that regardless of being male or female, younger or older, or in a lower or higher year, students seemed equally likely to pursue licensure.

Significant Relationship Between the Employment Decisions and Licensure Pursuits of BSA Students

Table 6. Significant Relationship Between the Employment Decisions and the Licensure Pursuits of BSA Students

Variable	N	Pearson's r	Significant Value	Probability
Employment Decisions Licensure Pursuits	113	0.727	0.000	s.

A significant correlation exists between employment decisions and licensure pursuits. This implies that licensure can significantly impact earning potential. For professions like accounting, a CPA license can unlock higher-paying jobs compared to being unlicensed. The prospect of increased salaries can be a major motivator for pursuing licensure, which in turn influences what kind of jobs students seek. They might prioritize positions that require or value a CPA license. A license can make you a more competitive candidate and potentially provide greater job security. This can influence employment decisions as students might target jobs that require licensure to gain access to specialization or secure employment.

Furthermore, licenses signify a certain level of competency and professionalism. Holding a relevant license can enhance a candidate's credibility in the eyes of employers, making them a more attractive choice. This can motivate students to pursue licensure to improve their competitiveness in the job market. This makes it a prerequisite for certain jobs, directly linking employment decisions to the pursuit of licensure. In today's job market, employers might have specific licensing requirements listed in their postings. BSA students seeking employment might prioritize licensure to meet these expectations and qualify for their desired positions.

The result shown in table 7 revealed that there was a significant relationship between the level of employment decisions and the degree of licensure pursuits of BSA students since the obtained Pearson's r value of 0.727 had a significant value of 0.000 which was lower than 0.05 alpha.

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Therefore, the null hypothesis which states that there is no relationship between the level of employment decisions and the degree of licensure pursuits of BSA students is rejected. This implies that the higher the level of employment decisions, the higher the degree of licensure pursuits of BSA students.

The findings from this study not only offer valuable insights for students, schools, and society but also significantly benefit the research itself as it provides a strong foundation for future investigations, help refine research questions, and pave the way for the development of interventions and policies that promote licensure attainment and a more qualified workforce.

5. Conclusion and Implications

The study found that financial standing, social influence, and parental pressure significantly influenced students' employment decisions. Students were highly motivated to pursue licensure, primarily driven by the desire for greater earning potential. While sociodemographic factors did not significantly impact employment or licensure decisions, a strong positive correlation existed between the two, suggesting that students aiming for higher-level employment were more likely to pursue licensure.

Recommendations

Based on the findings and conclusions of the present study, the researchers suggest the following recommendations:

1. Since financial standing is a major influence on employment decisions, workshops equipping students with financial planning skills can be beneficial. This could help them make informed choices.
2. Considering the significant role of social influence and parental pressure, counseling services can be strengthened to provide students with objective guidance and exploration of diverse career options, helping them make decisions aligned with their own interests and goals.
3. The emphasis on grit personality suggests that mentorship programs connecting students with licensed professionals can be valuable. Mentors can provide guidance, support, and encouragement as students navigate the challenges of licensure preparation.
4. The importance of exam preparedness highlights the need for readily accessible resources to support students effectively. This could involve dedicated study materials, seminars on exam-taking strategies, or online practice exams.
5. While sociodemographic factors (sex, age, year level) did not significantly influence decisions in this study, further research exploring a wider range of demographics might reveal underlying variations in student motivations and needs. Given the limitations of a single study, researchers in the future may benefit from conducting similar investigations to confirm or contest these results.

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