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Factors influencing academic performance of accounting students: A correlational study

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A B S T R A C T

This study examined the factors influencing the academic performance of accounting students at Divine Word College of Laoag, Laoag City, Philippines. Using a descriptive-correlational research design, data were collected from third- and fourth-year students of the Bachelor of Science in Accountancy and Bachelor of Science in Management Accounting degree programs through a structured survey questionnaire. Statistical tools such as frequency and percentage, weighted mean, Pearson correlation, and t-test were employed to analyze relationships between variables.

The study revealed that most accounting students were within the typical age range of college juniors and seniors, with the majority aged 21, followed by those aged 20, and only a small proportion aged 19 and 22. The programs were female-dominated, with 84% of respondents being women, and slightly more students were enrolled in the Bachelor of Science in Management Accounting than in the Bachelor of Science in Accountancy. Representation across year levels was balanced, with nearly equal numbers of third- and fourth-year students.

Academic performance was found to be influenced to a great extent by various factors, with teacher-related factors having the strongest influence and home-related factors the weakest. In terms of performance, students reported high subjective achievement, with engaging teaching styles motivating them, though comprehension without prior preparation remained challenging. Objectively, most students achieved grades in the 1.51–2.00 range, with no failing marks, reflecting strong academic standing overall. Demographic variables such as age, course, and year level showed no significant relationship with performance, though sex was found to have a modest positive correlation with actual grades.

Moreover, the analysis confirmed that student-, home-, school-, and teacher-related factors significantly influenced both subjective and objective performance.

The findings concluded that academic achievement is best understood as the product of personal drive reinforced by supportive environments and effective teaching practices.

Strengthening motivation, improving learning facilities, and enhancing teaching practices are recommended to sustain and improve student achievement.

Introduction

Academic performance is a vital component of a student's educational journey, particularly for those pursuing accounting—a discipline that requires strong analytical thinking, problem-solving abilities, and careful attention to detail (Al-Tamimi & Al-Shayeb, 2020). Achieving success in accounting education is important because it prepares students for professional roles in finance, auditing, and business management. However, students'

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academic outcomes are shaped by a combination of intrinsic and extrinsic factors that may support or hinder their performance.

Among the most influential factors are student-related characteristics such as study habits, time management, motivation, and learning strategies (Basilaia & Kvavadze, 2020). These personal attributes determine how effectively students manage academic demands and engage with their coursework. A student's discipline, persistence, and commitment to learning can significantly affect their overall performance.

Beyond individual characteristics, external conditions also play a crucial role in shaping academic success. Family support, financial stability, teaching methods, the availability of learning resources, and the overall school environment all contribute to students' educational experiences and outcomes (Kpolovie, 2017). These factors can either provide the necessary support system for learning or create challenges that hinder students' progress.

In recent years, mental and emotional well-being has also been widely recognized as an important determinant of academic performance. Conditions such as stress, anxiety, and a lack of motivation may negatively affect students' concentration, engagement, and academic productivity (Yikealo et al., 2018). When these challenges are not properly addressed, they may limit students' ability to fully participate in the learning process.

Understanding the specific factors that influence students' academic performance within a particular institution can provide valuable insights for students, educators, and administrators. By identifying these influences, school administrators can develop strategies that improve learning opportunities, strengthen support systems, and implement academic policies that foster student success (Reddy et al., 2019).

In this context, the present study sought to analyze the factors that affect the academic performance of accounting students at Divine Word College of Laoag. Through this analysis, the research aimed to provide recommendations that could enhance the academic experience of these students. Moreover, understanding these influences may help educators adopt more effective and student-centered teaching approaches that support better learning outcomes (Singh et al., 2016).

Although numerous studies have examined the determinants of academic performance, many of them focus on general college populations or high school students. Only a limited number of studies specifically investigate accounting students, particularly those studying in private institutions such as Divine Word College of Laoag. To address this gap, the present study examined how students' profiles, home and school environments, and teacher-related factors influence their academic performance.

The study is organized into several sections. The first section provides the introduction, which presents the study's background. The second section reviews the relevant literature and theoretical foundations. The third section outlines the research methodology, including the research design, population, study locale, research procedures, ethical considerations, research instruments, and statistical treatment of data. The fourth section presents and analyzes the collected data. Finally, the fifth section discusses the study's results and explains their contribution to existing theories.

Literature review

Students' performance in accounting is influenced by a variety of factors, including personal characteristics, study habits, and conditions in the home, school, and classroom. By identifying these contributing factors, parents, teachers, and school administrators can better support students and improve their academic outcomes.

This section reviews existing literature on factors affecting the academic performance of accounting students, with particular focus on those relevant to the context of Divine Word College of Laoag.

Accounting programs in the Philippines

Accounting programs are structured to equip students with a comprehensive set of skills needed to meet the diverse demands of the accounting profession. Throughout their studies, students develop strong technical competencies in areas such as financial reporting, auditing, taxation, cost accounting, forensic accounting, and accounting information systems. For instance, they learn to prepare consolidated financial statements in accordance with IFRS 10, a critical skill in professional accounting practice. Alongside these technical abilities, accounting education also emphasizes the development of essential soft skills, including communication, problem-solving, critical and analytical thinking, attention to detail, ethical reasoning, teamwork, time management, and leadership. Students are likewise trained in the use of modern technologies, including accounting software, data analysis tools, cloud computing, and cybersecurity systems. Complementing these are foundational business skills in financial management, strategic planning, risk management, and business law. Through this balanced combination of technical, interpersonal, technological, and business competencies, accounting programs ensure that graduates are not only technically capable but also well prepared for the practical demands of the profession (Aryanti & Adhariani, 2020).

In the Philippines, several undergraduate accounting-related programs are offered to address different professional pathways within the field. These include the Bachelor of Science in Accountancy (BSA), Bachelor of Science in Management Accounting (BSMA), Bachelor of Science in Internal Auditing (BSIA), and Bachelor of Science in Accounting Information Systems (BSAIS). The policies, standards, and guidelines governing these programs are outlined in Commission on Higher Education (CHED) Memorandum Orders: CMO No. 27, series of 2017 for BSA; CMO No. 28, series of 2017 for BSMA; CMO No. 29, series of 2017 for BSIA; and CMO No. 30, series of 2017 for BSAIS.

The Bachelor of Science in Accountancy (BSA) provides students with a comprehensive foundation in accounting education for those intending to pursue a professional career in accountancy, particularly in public practice. The program is primarily designed to prepare graduates for the Certified Public Accountant Licensure Examination (CPALE) and to equip them for careers in areas such as auditing, taxation, financial management, and consultancy. As the country's flagship accounting program, BSA aims to produce highly competent, ethical, and globally competitive professional accountants, with CPA licensure serving as its central objective (CHED Memorandum Order No. 27, series of 2017).

The Bachelor of Science in Management Accounting (BSMA) is a specialized undergraduate program that focuses on the managerial and strategic dimensions of accounting. It prepares students to apply accounting knowledge in organizational decision-making and strategic planning. The program aims to develop professionals who can effectively integrate accounting expertise with management strategies, enabling them to serve as decision-support specialists in corporate and consultancy settings (CHED Memorandum Order No. 28, series of 2017).

The Bachelor of Science in Internal Auditing (BSIA) is designed to prepare students for careers in internal auditing, risk management, and organizational compliance. The program emphasizes the role of internal auditors in promoting transparency, accountability, and sound governance within organizations. Through this program, students are trained to strengthen organizational control systems and contribute to effective risk management and compliance practices (CHED Memorandum Order No. 29, series of 2017).

Meanwhile, the Bachelor of Science in Accounting Information Systems (BSAIS) integrates accounting education with information technology. This program prepares graduates for careers that require both accounting expertise and technological proficiency, particularly in IT-enabled accounting services, systems auditing, and financial systems management. As organizations increasingly rely on digital systems for financial operations, the program equips students with the skills needed to manage and audit modern financial information systems (CHED Memorandum Order No. 30, series of 2017).

Accounting students

Accounting students in the Philippines embody both the challenges and opportunities of the profession: they endure one of the toughest academic programs, yet their success is vital to sustaining the country's financial and business systems. Recent reports highlight a 41% drop in enrollment in local accounting programs and a 35% decline in the number of CPA board exam examinees between 2019 and 2023 (Monzon, 2024). Universities are struggling to attract new students, as many perceive accountancy as too difficult, outdated, or less rewarding compared to other fields (Garcia, 2025). This trend reflects both the difficulty of the program and shifting student preferences toward other fields perceived as more rewarding or less stressful.

A study on career intentions revealed that factors such as financial rewards, career prospects, and gender do not strongly influence whether students pursue accounting careers; instead, personal interest and resilience play a greater role (Otanes & Verdejo, 2022).

Factors influencing academic performance

Academic achievement was a multifaceted construct significantly shaped by interconnected variables, broadly categorized into student-related, home-related, teacher-related, and school-related factors.

Student-related factors. Research on accounting students' academic performance highlighted numerous student-related factors that significantly influenced outcomes. These elements included motivation, engagement, learning behaviors, past knowledge, and demographic traits.

Research consistently showed that age, gender, and educational background affected accounting students' academic achievement. According to a study conducted at Kuwait's Public Authority for Applied Education and Training, for instance, student performance was positively correlated with both gender and age, with older and female students typically outperforming their counterparts. Additionally, the strongest predictor was the type of high school major (scientific vs. humanities), with students from scientific backgrounds performing better than those from the humanities, likely due to their superior mathematical abilities (Alhassan, 2019).

It was demonstrated that active learning practices, such as completing homework frequently, participating in class discussions, interacting with peers, and studying for tests, improved accounting students' academic performance. According to Alhassan (2019), active engagement and effective communication were key components of learning, and participation in class and peer interaction were essential for success.

Success was significantly predicted by prior academic performance and prior knowledge of accounting and related subjects such as English and mathematics. Nurzi et al. (2018) found that among Indonesian accounting students, academic performance was strongly influenced by prior accounting knowledge, math grades, and English proficiency. According to studies, students who had previously worked in accounting typically performed better, though some warned that initial overconfidence might have affected long-term performance (Yusuf et al., 2018).

Home-related factors. The family environment had a big impact on students' academic performance. Family support, particularly from parents, has been linked to higher academic achievement (Frost, 2022). The environment that parents created by encouraging learning, establishing academic standards, and providing educational resources improved achievement (Magno, 2023). Family responsibilities and distractions, such as excessive mobile phone use and housework, however, might make it difficult for students to focus on their academic work (Garcia, 2020). Frost (2022) found that students with more family support and fewer home distractions performed better academically.

School-related factors. To succeed academically, a supportive learning environment was necessary. Students who believed that their school environment was supportive and safe were more likely to succeed academically (Amor, 2023). Improving students' engagement and comprehension also relied heavily on the availability of learning resources, such as libraries and online content (Johnson & Miller, 2021). How well a course aligned with students' career goals also affected academic motivation and success (Lee et al., 2022).

Amor (2023) found that educational institutions with caring teachers and interesting resources saw an increase in their students' academic performance.

Teacher-related factors. The role teachers played in helping students achieve academic success could not be overlooked. Effective teaching, accessibility, and consideration of student needs had a significant impact on learning outcomes (Romi, 2024). When teachers employed a range of teaching techniques to accommodate various learning needs, students performed better in their classes (Chen & Roberts, 2023). Furthermore, lucid explanations of the lesson objectives and constructive criticism could help students improve their understanding and academic performance (Hernandez, 2021).

Academic performance

Academic performance is an important predictor of success in any field of study, and accounting students' professional future is heavily influenced by it. A mix of contextual, behavioral, and demographic factors influences academic achievement in accounting (Brooke & Robert, 2021).

Academic performance is positively correlated with active engagement in class discussions, homework frequency, peer interaction, and the number of days spent studying before tests (Al-Ajmi, 2017). These actions improved comprehension and memory, underscoring the significance of participation in accounting education. Goal orientation is a major motivator, according to Maksy et al. (2015), who also highlighted motivational factors such as the grade students hope to attain and their intention to sit for professional exams (e.g., the CPA) as directly related to performance.

Performance is also affected by faculty caliber, family support, and access to resources such as the internet and the library (Sebrina et al., 2018). According to Ifeoma et al. (2017), poor performance in secondary accounting education was associated with inadequate teaching strategies and a shortage of instructional materials.

Furthermore, studies demonstrated a strong correlation between success in advanced accounting courses and motivational factors as well as self-perceived abilities, such as listening skills (Maksy & Wagaman, 2015).

Accounting students' academic performance could be improved by enhancing their math skills, encouraging active class participation, and improving their teaching strategies, according to the evidence (Al-Ajmi, 2017; Ifeoma et al., 2017). It was advised that students from non-scientific backgrounds take prerequisite math courses and that interactive learning environments be promoted.

According to a study conducted by the Public Authority for Applied Education and Training in Kuwait, the following factors had a significant positive impact on accounting students' performance: gender, high school major, age, frequency of homework, class participation, peer interaction, and the number of days spent studying before exams. Following active participation in class discussions, having a scientific high school background (as opposed to a humanities background) had the greatest impact (Alhassan & Alhassan, 2017). This implied that preparation in mathematics and participation in educational activities were essential to success in accounting.

Similar to this, research conducted in Indonesia found that the academic outcomes of accounting students were significantly influenced by both external (such as family support, faculty facilities, and internet access) and internal (such as prior accounting knowledge, math and English grades, and motivation) factors (Sebrina et al., 2018). Along with individual capabilities, the study highlighted the importance of institutional and socioeconomic factors.

Additionally, motivational factors were very important. According to Maksy et al. (2015), students' performance in advanced accounting courses was positively correlated with their intended grades and aspirations, such as plans to pursue graduate studies or sit for the CPA exam. In contrast to popular belief, work hours and course load had no detrimental effects on performance; in fact, in residential school settings, higher course loads were associated with better results.

Teaching strategies and attitudes were highlighted in other studies as significant factors. Poor teaching strategies, a dearth of resources, and unfavorable attitudes toward accounting were associated with lower academic achievement in secondary schools in Nigeria (Ifeoma et al., 2017). This emphasized the crucial role of high-quality instruction and student motivation in accounting education.

Together, these studies showed that a variety of factors, including motivation, active participation, prior academic preparation, and supportive learning environments, interacted to influence academic success in accounting. To improve student performance, curriculum designers and teachers were advised to take these elements into account, such as creating interactive learning environments in the classroom and incorporating required math courses for humanities students.

Profile of accounting students and their academic performance

Age. Age has a big impact on how accountants in education choose to pursue careers. Numerous studies examined the relationship between career preferences and age, highlighting differences between younger and older accounting students (Salim & Safitri, 2020). The preferences and goals of accountants at various stages of their careers need to be taken into consideration by organizations when designing their career development programs. Younger accounting students might benefit from opportunities for career growth and advancement, while older accounting students might benefit from stability and improved academic performance (Brooke & Robert, 2021).

Gender. Gender differences in academic performance among accounting students have yielded mixed but insightful results. According to several studies, gender had a significant impact on achievement outcomes, motivation, and learning approaches in accounting education.

Sam (2016) studied senior high school students in Ghana and found that males outperformed females in financial accounting. The study suggested motivating female students to develop a positive attitude toward accounting and implementing pedagogical improvements tailored to student needs. Mensah (2021) found that a different study conducted in Ghana corroborated these findings by highlighting gender disparities in performance and promoting mixed-gender group projects as ways to improve learning for female students.

Huikku et al. (2022) used an achievement goal framework to examine gender differences in an introductory accounting course. They discovered that male students had higher performance-approach goals and exam scores, most likely due to increased competitiveness. However, when alternative assessments, such as teamwork, were considered, gender differences decreased, implying that assessment type influenced how gender affected performance.

Educational attainment. Nairn and Bhargava (2021) discovered that accounting education is linked to the professional environment. The majority of respondents in this study believed that future graduates needed theoretical and practical knowledge, as well as organizational skills, to succeed in the professional world. This suggested that respondents' level of education and practical experience could influence their interest and readiness for the academic field of accounting.

Conceptual framework

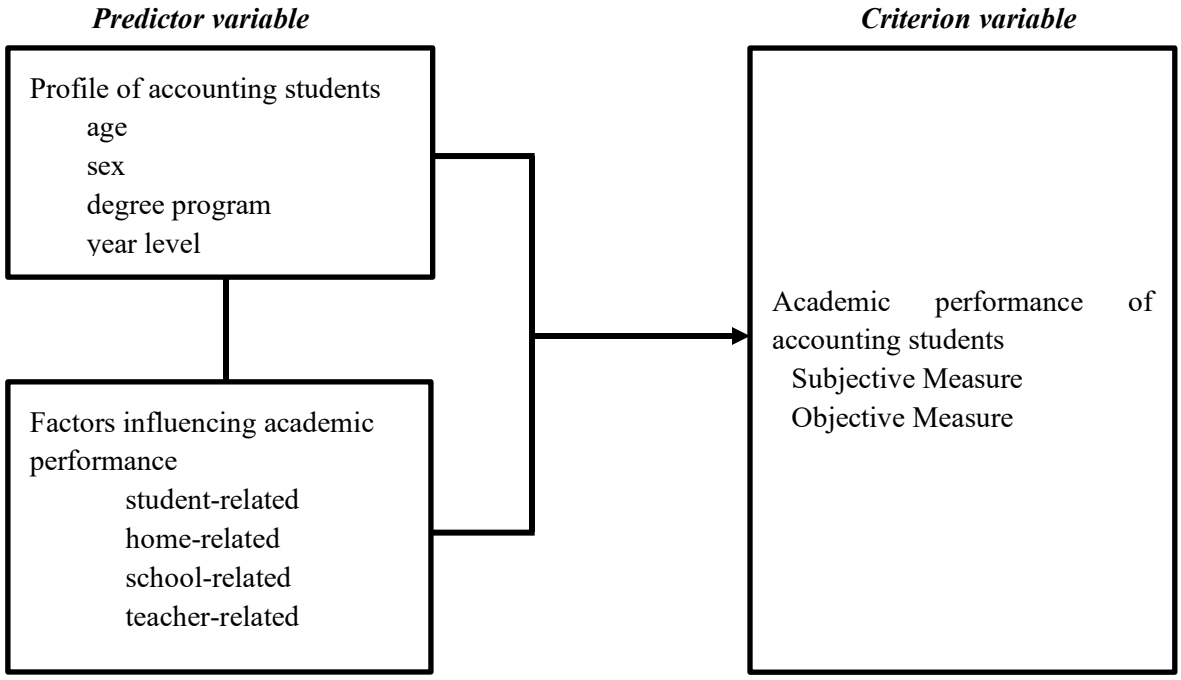

Figure 1. Research Paradigm

The study examined the academic performance of accounting students at Divine Word College of Laoag, focusing on several key factors. The predictor-criterion variable model was used in this study. The predictor variables

include profiles such as age, sex, degree program, and year level, as well as factors influencing academic performance, including student-related, home-related, school-related, and teacher-related factors.

The criterion variable, academic performance, is measured both subjectively and objectively. The study investigated whether and how these predictor variables influenced academic performance, and whether there were significant differences in performance between students enrolled in the Bachelor of Science in Accountancy and the Bachelor of Science in Management Accounting programs.

Statement of the problem

This study generally examined the factors influencing the academic performance of accounting students at Divine Word College of Laoag, Laoag City, Ilocos Norte, Philippines.

This study sought to answer the following questions:

1. What is the profile of the accounting students in terms of:
   1.1 age;
   1.2 sex;
   1.3-degree program; and
   1.4-year level?

2. To what extent do the factors influence the academic performance of accounting students along:
   2.1 student – related;
   2.2 home – related;
   2.3 school – related; and
   2.4 teacher – related factors?

3. What is the level of academic performance of accounting students in terms of:
   3.1 subjective measure; and
   3.2 Objective measure?

4. Is there a significant relationship between the profile and the level of academic performance of accounting students?

5. Is there a significant relationship between the students' home, school, and teachers' factors and the level of academic performance of accounting students?

6. When grouped according to their degree program, is there a significant difference between the extent of factors influencing their academic performance?

Hypothesis

H_a1. There is a significant relationship between accounting students' profiles and their academic performance.

H_a2. There is a significant relationship between the identified factors and accounting students' academic performance.

H_a3. There is a significant difference in the factors influencing the academic performance of accounting students when grouped by degree program.

Scope and limitations

This study examined the factors influencing the academic performance of accounting students at Divine Word College of Laoag (DWCL) enrolled in the First Semester of the 2025-2026 academic year. Specifically, it sought to examine how various factors, including student-, home-, school-, and teacher-related aspects, affect the performance of third- and fourth-year accounting students.

The research was conducted only at Divine Word College of Laoag, focusing exclusively on these year levels as the population of interest. Through quantitative analysis and statistical testing, the study identified significant relationships and differences among students' profiles, influencing factors, and academic achievement levels.

This study was conducted from July to October 2025.

Research methodology

Research design

This study used a descriptive-correlational research design. The descriptive part aimed to identify and explain the different factors that influenced the academic performance of accounting students at Divine Word College of Laoag. The correlational part examined whether these factors were related to students' academic performance. This design was appropriate because it helped the researchers understand the current situation and possible connections between the factors and student performance.

Locale of the study

This study was conducted at Divine Word College of Laoag. It is a private Catholic school in Laoag City, Ilocos Norte, Philippines. It offers various degree programs, including business and accountancy, arts and sciences, education, engineering, architecture, nursing, and information technology.

Population

The population of this study consisted of all third- and fourth-year accounting students enrolled during the First Semester of the Academic Year 2025–2026. These year levels were selected because the students had already completed most of their major accounting courses and had developed sufficient academic background relevant to the study. This allowed them to better understand the survey questions and provide more informed and reliable responses.

In total, the population included 111 students from the Bachelor of Science in Accountancy (BSA) and Bachelor of Science in Management Accounting (BSMA) programs, excluding the researchers. However, only 100 students agreed to participate and were therefore included as respondents in the study.

Data gathering procedures

Quantitative data for this study were collected using a survey questionnaire. Before data collection, permission was obtained from the Dean of the School of Business and Accountancy to conduct the study. The survey questionnaires were administered within the school premises, including classrooms and other appropriate locations on campus.

The researchers personally distributed the questionnaires to respondents and collected them upon completion to ensure proper data collection and a higher response rate.

Data gathering instruments

A survey questionnaire was used to collect data on the factors that may affect the academic performance of accounting students at Divine Word College of Laoag. The instrument was composed of three parts, each designed to gather specific information relevant to the study.

The first part focused on the respondents' profiles, including age, sex, degree program, and year level. The second part consisted of statements examining the factors influencing students' academic performance. These items were adapted from the studies of Mc Gregory (2015), Frost (2022), Magno (2023), Amor (2023), and Romi (2024).

The third part measured the respondents' academic performance. The objective measure was based on students' general weighted average (GWA), while the items used for the subjective measure were adapted from Ybanez et al. (2023).

Ethical review

Before conducting the study, the researchers sought respondents' permission to participate. Participation was entirely voluntary, and the respondents were not forced to answer the questionnaire. The researchers also ensured that all personal information provided by the respondents remained confidential and was used solely for the study.

Statistical treatment of data

Frequency Distribution and Percentage: These were used to analyze and interpret the data collected on the students' profiles.

Weighted Mean: This was used to analyze and interpret the data gathered on the extent of the factors' influence and the level of academic performance, using a subjective measure.

The computed means of the sample population's responses were explained using the following range of mean values and their corresponding descriptive interpretations.

For the extent of influence of the factors that affect the academic performance among the accounting students of Divine Word College of Laoag:

Scale	Range of Mean Values	Descriptor	Descriptive Interpretation
5	4.21 – 5.0	Strongly agree	Very High Extent (VHE)
4	3.41 – 4.20	Agree	High Extent (HE)
3	2.61 – 3.40	Somewhat agree	Moderate Extent (ME)
2	1.81 – 2.60	Disagree	Low Extent (LE)
1	1.00 – 1.80	Strongly disagree	Very Low Extent (VLE)

For the level of academic performance of accounting students in Divine Word College of Laoag as to subjective measure:

Range of Mean Values	Descriptor	Descriptive Interpretation
4.21 – 5.00	Strongly agree	Very High (VH)
3.41 – 4.20	Agree	High (H)
2.61 – 3.40	Somewhat agree	Average (A)

1.81 – 2.60	Disagree	Low (L)
1.00 – 1.80	Strongly disagree	Very low (VL)

Pearson product-moment correlation coefficient. The study used Pearson's r to investigate correlations between various factors and accounting students' academic performance. These studies often involve collecting data on a range of variables (such as student demographics, learning styles, and prior knowledge) and their corresponding academic grades. Pearson's r coefficient is then calculated to quantify the relationship between the factors' influence and the level of academic performance of accounting students at Divine Word College of Laoag.

T – test. In this study, the t-test was used to determine whether there were differences in students' academic performance across levels of factors affecting it.

Data presentation and analysis

This section presents the statistical findings obtained from the research questionnaires. The data were analyzed in relation to the stated problems.

1. **What is the profile of the accounting students in terms of:**
   1.1 age;
   1.2 sex;
   1.3 degree program; and
   1.4 year level?

Table 1. Profile of accounting students (N=100)

	Frequency	**Percentage (%)**
Age		
19 years old	7	7.00
20 years old	36	36.00
21 years old	54	54.00
22 years old	3	3.00
Sex		
Male	16	16.00
Female	84	84.00
Degree program		
BSA	44	44.00
BSMA	56	56.00
Year level		
3rd year	47	47.00
4th year	53	53.00

Table 1 shows the respondents' profile by age, sex, degree program, and year level. The results indicate that most of the respondents were 21 years old (54%)**,** followed by those who were 20 years old (36%)**,** while only a small proportion were 19 years old (7%) and 22 years old (3%)**,** suggesting that the participants were within the typical age range of college juniors and seniors. In terms of sex, the majority were female (84%), while only 16% were male, indicating female dominance in the accounting programs. Regarding their academic course, more respondents were enrolled in the Bachelor of Science in Management Accounting (56%) than in the Bachelor of

Science in Accountancy (44%), indicating a slightly higher number of Management Accounting students. By year level, the respondents were almost equally distributed, with 53% in their 4th year and 47% in their 3rd year, ensuring balanced representation across both levels.

2. To what extent do the factors influence the academic performance of accounting students in terms of:
2.1 student – related;
2.2 home – related;
2.3 school – related; and
2.4 teacher - related?

Table 2. Extent of factors influencing the academic performance of accounting students (N=100)

Indicators	M	DI
Student-related		
I made myself ready in all my subjects.	3.62	HE
I pay attention and listen during every discussion.	4.04	HE
I want to get good grades in every subject.	4.41	VHE
I actively participate in every class discussion and activity.	3.61	HE
I exert more effort on difficult assignments.	3.96	HE
I set specific academic goals for myself and work towards achieving them.	3.92	HE
I am motivated to learn.	3.96	HE
I am interested in the course's subjects.	4.07	HE
I often collaborate with classmates on group projects and study sessions.	4.02	HE
I regularly review my notes and study materials, not just before exams.	3.56	HE
I utilize technology (e.g., apps, online resources) effectively to enhance my learning.	4.15	HE
I believe that I can improve my academic performance with effort and dedication.	4.35	VHE
I feel motivated to study and learn new concepts.	3.97	HE
I believe that my study habits contribute positively to my academic performance.	4.02	HE
I feel that my academic workload is manageable	3.65	HE
I believe that my physical and mental health affects my academic performance.	4.19	HE
I feel that I have a clear understanding of the expectations for my courses.	3.97	HE
I often feel stressed or anxious about my academic performance.	4.02	HE
I often reflect on my academic performance to identify areas for improvement.	4.09	HE
I am satisfied with my overall academic performance.	3.60	HE
Composite Mean	*3.96*	*HE*
Home-related		
I use my learning materials (book, dictionary, and laptop) to study.	4.19	HE
I am motivated by my parents to improve my studies.	4.12	HE
I ask for guidance from elders and/or family.	3.42	HE
I do too many household chores.	3.53	HE
I often get disturbed by my siblings.	2.96	ME
My mobile phone or any other gadget distracts me while studying my lessons.	3.69	HE
Composite Mean	*3.65*	*HE*
C. School-related		
I feel that the curriculum is relevant and engaging to my interests and career goals.	3.92	HE
I believe that the school environment is safe and conducive to learning.	3.98	HE
I feel that my school encourages a culture of respect and inclusivity among students.	4.06	HE

I believe that my school effectively prepares students for future academic and career challenges.	4.01	HE
I believe that the school's policies support academic integrity and discourage cheating.	4.03	HE
I believe that the grading system used by my school is fair and transparent.	3.81	HE
I can easily access the internet in the library	3.39	ME
I use the school's learning facilities (library, computer laboratory, etc.).	3.71	HE
Composite Mean	*3.86*	*HE*
D. Teacher-related		
My teachers are open to suggestions and opinions.	4.13	HE
I feel that my teachers provide opportunities for student input and participation in the learning process.	4.17	HE
My teachers clearly explain the lesson objectives at the start of each period.	4.12	HE
My teachers encourage collaboration and teamwork among students.	4.16	HE
My teachers stay up to date on current trends relevant to the subject matter.	4.09	HE
I feel that my teachers are responsive to student feedback and concerns.	4.05	HE
My teachers are approachable and willing to help students who need assistance.	4.08	HE
I believe that my teachers use a variety of teaching methods to accommodate different learning styles.	4.12	HE
Composite Mean	*4.12*	*HE*
Overall mean	**3.90**	**HE**

Source: Mc Gregory (2015), Frost (2022), Magno (2023), Amor (2023), and Romi (2024)

Legend: 4.21 – 5.00 = Very High Extent (VHE); 3.41 – 4.20= High Extent (HE); 2.61 – 3.40= Moderate Extent(ME); 1.81 – 2.60= Low Extent (LE); 1:00 – 1.80= Very Low Extent (VLE)

Table 2 presents that the factors influence the academic performance of accounting students to a great extent, as indicated by the overall mean of 3.90. This indicates that all four categories of factors influence the academic performance of accounting students.

Teacher-related factors had the highest composite mean of 4.12, indicating a great extent, while home-related factors had the lowest composite mean of 3.65, indicating a great extent. This suggests that while teachers and schools provide strong academic support, interventions aimed at improving study habits, reducing home distractions, and upgrading school facilities, such as internet access, can further enhance student performance. Overall, the results affirm that academic achievement is shaped by a dynamic interplay of personal effort, supportive teaching, home environment, and school structures.

Student-related factors. The findings show that the student-related aspects had a composite mean of 3.96 (HE), indicating that, on average, students generally agreed with the positive statements about their attitudes, motivation, and study habits. The highest mean (M = 4.41, VHE) was obtained along the indicator, "I want to get good grades in every subject". This implies that learners' intrinsic motivation and positive attitudes are key drivers of achievement. However, the lowest mean (M = 3.56, HE) was observed for the indicator, "I often review my notes and study materials regularly, not just before exams". This points out a potential area for improvement. While students desired to do well, they may have lacked effective study strategies or consistent study habits.

According to Siddiqui, P. S., & Malik, M. (2024), there is a significant relationship between students' academic motivation levels and their study habits. The study argues that while motivation initiates behavior, effective study

habits sustain it, emphasizing the need for structured strategies, such as regular note review and prepared study schedules.

Similarly, David, L., Biwer, F., Crutzen, R., & de Bruin, A. (2024) identify ineffective study habits as a common obstacle for university students. Habit formation theories indicate that without deliberate intervention. Students may rely heavily on last-minute learning, which limits long-term retention and comprehension.

Home-related factors. The composite mean for home-related factors was 3.65, which was interpreted as High Extent (HE). This suggests that home conditions generally supported students' performance. The highest mean (M = 4.12, HE) was obtained along the indicator, "I use my learning materials (book, dictionary, and laptop) suitable for my learning". This indicates that having sufficient learning resources contributes to students' academic engagement and persistence. However, the lowest-rated item (M = 2.96, ME) was "I often get disturbed by my siblings". This suggests that household distractions could hinder students' concentration and study time.

This is consistent with Velasco's (2021) findings: a conducive interior ambiance and the availability of study resources motivated students, whereas uncomfortable surroundings and a lack of privacy demotivated them. The study also noted that parental support positively influenced motivation, while pressure and disturbances had negative effects.

School-related factors. The composite mean for school-related factors was 3.86, indicating High Extent (HE). This suggests that, overall, students perceived that school-related factors influence their academic performance. The highest mean (M = 4.06, HE) was observed for the indicator "I feel that my school effectively encourages a culture of respect and inclusivity among students". This indicates that students appreciate a respectful and inclusive school culture. The lowest mean library (M = 3.39, ME) was along "I can easily access the internet in the library". This low rating reflected an infrastructure gap that could have limited students' ability to make the most of available resources.

Research from Chen et al. specifically underscores how school district investments in internet access influence academic outcomes. It found that inadequate spending led to both lower academic performance and more disciplinary issues, indicating that structural barriers create ripple effects across learning systems.

Nevertheless, a contrasting study by Garmah, M. (2022) questioned the direct link, suggesting that the efficacy of internet usage depends on purpose and duration. Excessive use for non-academic purposes may offset benefits, underscoring the need for responsible integration of digital tools.

Teacher-related factors. The composite mean for teacher-related factors was 4.12, which was interpreted as High Extent. This suggests that teacher-related factors influenced their academic performance. The highest mean (M = 4.17, A) was obtained along with "My teachers encourage collaboration and teamwork among students". This implies that they appreciate collaborative learning environments. Meanwhile, the item "I feel that my teachers are responsive to student feedback and concerns" received the lowest mean (M = 4.05, A).

A study conducted by Asly Nicole P. Cagatan and Erlindda A. Quirap found that collaborative learning processes, including positive interdependence and individual accountability, are strongly linked to improved academic performance. Collaborative learning fosters productive interactions and shared goals, enhancing student engagement and critical thinking.

Moreover, a study by Egi Dina Aulia et al. categorized teacher traits like collaboration promotion and responsiveness within broader internal (professional qualities) and external (administrative support) factors. This demonstrates how systematic challenges can limit teacher responsiveness or collaboration efforts despite their importance.

3. What is the level of academic performance of accounting students in terms of:

3.1 subjective measure; and

3.2 Objective measure?

Table 3.1. Level of academic performance of accountancy students in terms of subjective measure (N=100)

Indicators	M	DI
I evaluate myself before and after the discussion to identify my strengths and weaknesses for each topic.	3.71	H
I actively participate in graded recitations.	3.68	H
I am interested in learning because of the attractive teaching styles.	3.95	H
I find it hard to concentrate during classroom-based activities.	3.35	A
I use multimedia in learning.	3.92	H
I learn from various resources beyond my teacher and school-based materials.	3.88	H
I can understand every topic well with or without prior reading.	3.24	A
I have mastered the Fundamentals of Accounting.	3.47	H
The results of my quizzes, tests, and exams are in proportion with what I have reviewed.	3.62	H
I summarize all my lessons.	3.62	H
Overall mean	**3.64**	**H**

Source: Ybanez et al. (2024)

Legend: 4.21 – 5.00 = Very High (VH); 3.41 – 4.20= High (H); 2.61 – 3.40= Moderate (M); 1.81 – 2.60= Low (L); 1:00 – 1.80= Very Low (VL)

Table 3.1 shows that accounting students have high academic performance, as indicated by an overall mean of 3.64. The highest mean (M=95, H) was obtained on the item, "I am interested in learning due to attractive teaching styles". This indicates that engaging teaching strategies enhance students' learning experiences and academic development. On the other hand, the lowest mean (M = 3.24, A) was obtained along "I can understand every topic well with or without prior reading". This indicates that some students face challenges in comprehension and maintaining focus, which may hinder their overall academic performance if not addressed.

This is similar to the findings of Hatice Yildiz Durak (2024), which highlight the role of actionable, real-time feedback systems to bridge comprehension gaps. For accounting students, personalized recommendations and iterative feedback help clarify concepts and improve focus on struggling areas. The study underscores the need for continuous, adaptive teacher support to address comprehension challenges.

Table 3.2. Level of academic performance of accountancy students in terms of objective measure (N=100)

Range of Grades	Frequency	Percentage (%)
1.0 – 1.50	10	10
1.51 – 2.0	61	61
2.01– 2.50	28	28
2.51– 3.00	1	1
Below 3.0	0	0

Table 3.2 shows that the largest proportion of accounting students obtained grades within the 1.51–2.00 range (n = 61, 61%). This shows that most students consistently meet high academic standards. Only one student (1%) had a grade between 2.51 and 3.00, and none of the respondents obtained a grade below 3.0. This absence of failing grades indicates that the overall academic performance of accounting students is strong, with very few at risk.

Research by Chungsoo Na et al. (2024) highlights the role of self-regulated learning (SRL) in achieving high academic performance, specifically in STEM and accounting-related subjects. Students who actively employed SRL strategies, such as goal setting, time management, and task-specific self-evaluation, consistently demonstrated improved academic outcomes. These findings align with the observed trend in Table 3.2, showing that the majority of accounting students are achieving high grades through effective learning strategies and structured self-regulation techniques.

Supporting the notion of strong academic performance, Tao Wang's (2024) research on peer tutoring examines how collaborative learning environments enhance students' understanding and skill development. Accounting students, often required to practice analytical reasoning and systematic problem-solving, benefit significantly from peer-to-peer instruction and cooperative learning frameworks. Such environments contribute to sustained academic success across diverse student groups by creating a strong support structure.

4. Is there a significant relationship between the profile and the level of academic performance of accounting students?

Table 4. Relationship between the profile and the level of academic performance of accounting students (n=100)

Profile of the respondents		**Academic performance**	
		Subjective measure	Objective measure
Age	*R*	0.029	0.136
	p-value	0.775	0.179
Sex	*R*	-0.094	0.212*
	p-value	0.352	0.034
Course	*R*	0.118	0.026
	p-value	0.243	0.796
Year level	*R*	-0.001	0.150
	p-value	0.994	0.138

*Note: *Correlation is significant at the 0.05 level*

The results show that when academic performance is measured subjectively, none of the respondents' profile variables (age, sex, course, and year level) show a significant relationship, as all p-values are greater than 0.05. This suggests that students' self-assessment of their academic performance is not significantly influenced by their demographic characteristics. On the other hand, when academic performance is measured objectively, sex was found to have a significant positive relationship with academic performance ($r = 0.212$, $p = 0.034$). This indicates that students' sex affects their grades, with the correlation suggesting that gender-related factors may influence performance. However, age ($p = 0.179$), course ($p = 0.796$), and year level ($p = 0.138$) were not significantly related to objective academic performance.

The findings reveal that while students' subjective evaluation of their own performance is unaffected by their profile characteristics, their objective academic performance is significantly associated with sex. This highlights

that demographic factors generally have limited influence, but gender differences may play a role in shaping actual academic outcomes.

The findings of the study are similar to the findings of Alhajraf and Alasfour (2014), who found that gender differences may slightly influence academic success among accounting students, but age and year level were not significant predictors.

5. Is there a significant relationship between the student, home, school, and teacher factors and the level of academic performance of accounting students?

Table 5. Relationship between the profile and the *identified factors and the level of academic performance of accounting students (N=100)*

Factors influencing the academic performance		**Academic performance**	
		Subjective measure	Objective measure
Student – related	*r*	0.697*	0.481*
	p-value	0.000	0.000
Home-related	*r*	0.633*	0.355*
	p-value	0.000	0.000
School-related	*r*	0.554*	0.295*
	p-value	0.000	0.003
Teacher-related	*r*	0.503*	0.280*
	p-value	0.000	0.005

Note: Correlation is significant at the 0.05 level

The results show that student-related, home-related, school-related, and teacher-related factors are all significantly associated with both subjective and objective academic performance, with all p-values <0.05. Student-related factors showed the strongest correlations with subjective performance (r = 0.697, p = 0.000) and objective performance (r = 0.481, p = 0.000), indicating that students' motivation, study habits, and attitudes play the greatest role in their learning outcomes.

Home-related factors also showed a strong positive relationship (subjective r = 0.633, p = 0.000; objective r = 0.355, p = 0.000), suggesting that family support and a conducive home environment enhance academic success. School-related factors (subjective r = 0.554, p = 0.000; objective r = 0.295, p = 0.003) and teacher-related factors (subjective r = 0.503, p = 0.000; objective r = 0.280, p = 0.005) were likewise significant, showing that institutional support and effective teaching strategies positively influence performance, though to a lesser degree.

The findings emphasize that students' personal drive is the strongest determinant of academic performance, but this is reinforced by the support of their family, the school environment, and their teachers. A holistic approach that strengthens all these areas can further enhance both self-assessed and actual academic achievement.

These results are consistent with prior studies showing that personal, family, and institutional factors significantly affect academic outcomes. Esma (2024) found that student motivation, study habits, and emotional stability strongly predict success. Similarly, Davaatseren et al. (2024) revealed that academic performance among accounting students is largely influenced by internal student factors and external support from family and educators. Tinto (2017) also emphasized that student engagement and social integration within the academic environment contribute significantly to performance and retention. Together, these findings reinforce that

academic achievement is shaped by a combination of personal effort, home environment, and institutional support systems.

6. When grouped according to their degree program, is there a significant difference between the extent of factors influencing their academic performance?

Table 6: *Difference between the Degree Programs of Bachelor of Science in Accountancy and Bachelor of Science in Management Accounting*

	BSA		***BSMA***		t	p
	M	*SD*	*M*	*SD*		
● Factors influencing the academic performance	3.82	0.41	3.96	0.45	-1.607	0.111
● Subjective performance	3.58	0.46	3.69	0.51	-1.174	0.243
● Objective performance	2.18	0.72	2.21	0.53	-0.259	0.796

*P<.05

The results show no significant differences between Bachelor of Science in Accountancy (BSA) and Bachelor of Science in Management Accounting (BSMA) students in terms of factors influencing academic performance, subjective performance, and objective performance. For factors influencing performance, BSA students obtained a mean score of 3.82 (SD = 0.41), while BSMA students had a slightly higher mean of 3.96 (SD = 0.45). However, the computed t-value of -1.607 with a p-value of 0.111 indicates that the difference is not statistically significant. In terms of subjective performance, BSA students reported a mean of 3.58 (SD = 0.46), while BSMA students had a mean of 3.69 (SD = 0.51). The t-value of -1.174 with a p-value of 0.243 indicates no significant difference between the two groups in their assessment of their own academic performance. Likewise, in objective performance, BSA students had a mean of 2.18 (SD = 0.72) compared to 2.21 (SD = 0.53) for BSMA students. The resulting t-value of -0.259, with a p-value of 0.796, further confirms that their actual grades do not differ significantly.

Overall, the findings suggest that both BSA and BSMA students experience similar factors influencing their academic performance and perform comparably in both self-assessed and actual measures of achievement. This indicates that the two-degree programs provide relatively equal academic experiences and outcomes for their students.

Based on the data provided, there is no statistical evidence yet indicating a significant difference in the extent to which factors influence academic performance across degree programs. A comparative analysis (such as ANOVA or an independent samples *t*-test) would need to be conducted to determine this. Since the tables presented do not show group comparison data or *p*-values for degree programs, the result for this question remains inconclusive pending further statistical testing.

This study's contribution to existing theories and practice focuses on addressing research gaps in accounting education within a local context. This research fills a gap by focusing only on the 3rd- and 4th-year students of Divine Word College of Laoag City, Philippines, where local factors such as internet access and specific learning environments had previously been rarely considered. While most existing research targets general college or high school learners.

The study validates a predictor-criterion variable model, confirming that student-related, home-related, school-related, and teacher-related factors all significantly influence both subjective and objective academic performance.

The findings will be provided to the school administrators, along with insights on where to develop or enhance support systems and learning opportunities, and on implementing academic policies tailored to student needs. It assists educators in adopting more student-centered teaching methodologies. This will highlight the necessity of upgrading school facilities, particularly improving internet access in libraries, to remove structural barriers to learning.

Results and discussion

This study determined the factors influencing the academic performance of accounting students of Divine Word College of Laoag, Laoag City, Philippines.

The findings reveal that most of the accounting students were 21 years old (54%), followed by those aged 20 (36%), with smaller proportions at 19 (7%) and 22 (3%), placing them within the typical age range of college juniors and seniors. In terms of sex, the majority were female (84%), while only 16% were male, indicating that accounting programs are female-dominated. Regarding their academic course, more respondents were enrolled in the Bachelor of Science in Management Accounting (56%) than in the Bachelor of Science in Accountancy (44%), indicating a slightly higher number of Management Accounting students. By year level, the respondents were almost equally distributed, with 53% in their 4th year and 47% in their 3rd year, ensuring balanced representation across both levels.

The results further show that factors influencing academic performance were rated highly, with an overall mean of 3.90. Teacher-related factors had the highest composite mean (4.12), while home-related factors had the lowest (3.65). This suggests that while teachers and schools provide strong academic support, improvements in study habits, reduction of home distractions, and better school facilities, such as internet access, could further enhance performance. Overall, academic achievement is shaped by the interplay of personal effort, teaching support, home environment, and school structures (Al-Tamimi & Al-Shayeb, 2002; Otanes & Verdejo, 2022).

Looking at specific categories, **student-related factors** had a composite mean of 3.96, showing that students generally agreed with positive statements about their motivation and study habits. Students strongly desire to earn good grades, firmly believe that effort and dedication lead to improvement, and acknowledge the importance of their physical and mental health in learning. These results highlighted that learners' intrinsic motivation and positive attitudes were key drivers of achievement. However, despite the overall positive composite mean, reviewing notes regularly identified a potential area for improvement. While students desired to do well, they may have lacked effective study strategies or consistent study habits (Otanes & Verdejo, 2022).

Zimmerman (2002) asserts that consistent study habits, such as regular review and proactive engagement with learning materials, are key determinants of academic success. This aligns with the findings of Esma (2024), who also highlighted the positive relationship between intrinsic motivation and academic achievement. Additionally, Davaatseren et al. (2024) noted that students who maintain their physical and mental health by managing stress and maintaining healthy routines are more likely to perform well academically. Despite the general motivation and drive observed, the study indicates that without consistent study habits, students' academic success may be hindered.

Home-related factors had a composite mean of 3.65, indicating that home conditions generally supported students' performance, but their influence was moderate compared to other factors (Al-Tamimi & Al-Shayeb, 2002). Having adequate learning materials and parental motivation contributed to students' academic engagement and persistence (Basilaia & Kvavadze, 2020). However, the disturbances caused by siblings suggest that

household distractions could hinder students' concentration and study time. The findings implied that while providing adequate learning materials and parental motivation were crucial, managing home-based distractions remained a significant challenge for many students (Al-Tamimi & Al-Shayeb, 2002).

This finding aligns with Esma (2024), which suggests that a positive home environment with sufficient study resources and parental support can enhance academic performance. However, household distractions, such as noise or interruptions, significantly hinder effective study. Tinto (2017) also highlighted that family engagement plays a crucial role in academic achievement, reinforcing the importance of a supportive home environment. Furthermore, Davaatseren et al. (2024) support this view by indicating that students who experience fewer disruptions at home tend to perform better in their studies.

School-related factors had a composite mean of 3.86. This suggested that students perceived school-related factors as efficient in supporting their learning experiences (Al-Tamimi & Al-Shayeb, 2002; Otanes & Verdejo, 2022). Having a culture of respect and inclusivity, a school's ability to prepare students for academic and career challenges, and policies that uphold academic integrity indicate that students appreciate a respectful and inclusive school culture, feel prepared for future challenges, and value academic integrity (Basilaia & Kvavadze, 2020). Meanwhile, limited internet access in the library reflected an infrastructure gap that may have hindered students' ability to make full use of available resources (Basilaia & Kvavadze, 2020). The findings implied that while school-related factors were generally effective in supporting students, strengthening facilities, particularly in technology and internet access, would further enhance their learning experience (Otanes & Verdejo, 2022).

Teacher-related factors had the highest composite mean (4.12). This indicates that students agreed that teacher-related factors positively influenced their academic performance. Opportunities for participation, encouragement of collaboration, and teachers' openness to student suggestions indicate that students value opportunities to participate in class, appreciate collaborative learning environments, and feel that their teachers are open to their suggestions. Meanwhile, the teacher's responsiveness to feedback suggests room for improvement in fostering two-way communication and ensuring teachers are responsive to student feedback. The findings indicated that teacher-related factors had the greatest impact on academic performance, highlighting that effective teaching practices, support, and responsiveness strongly enhanced students' learning outcomes (Esma, 2024; Tinto, 2017; Davaatseren et al., 2024).

Esma (2024) supports this finding by noting that teacher involvement and responsiveness to student needs are essential components of effective teaching. Additionally, Tinto (2017) discusses the importance of teacher-student relationships and student participation in class activities. Students who feel supported by their teachers and who have opportunities to collaborate are more likely to perform well. Furthermore, Davaatseren et al. (2024) found that a collaborative classroom environment, where students can actively engage and receive timely feedback, significantly enhances academic achievement.

According to subjective measures, accounting students have high academic performance. Students are most motivated by engaging teaching styles (mean = 3.95), while comprehension without prior reading indicates challenges in understanding. **Objective measures** revealed that most students received grades in the 1.51–2.00 range (61%), with no failing grades, indicating strong performance overall.

When comparing performance with demographic variables, subjective measures showed no significant relationship with age, sex, course, or year level. However, objective measures revealed that sex had a significant

positive relationship with grades ($r = 0.212$, $p = 0.034$), while age, course, and year level were not significant. This suggests that gender-related factors may influence actual performance.

Finally, correlations showed that all four categories—student, home, school, and teacher-related factors—were significantly associated with both subjective and objective performance. Student-related factors had the strongest correlation, highlighting motivation, study habits, and attitudes as the greatest determinants of success. Home-related factors also had strong positive relationships, while school and teacher-related factors contributed positively but to a lesser degree.

This study supports existing theories by showing that academic performance is shaped by the interaction of student motivation, home environment, school support, and teacher practices. It reinforces motivation and learning theories by identifying students' effort, attitudes, and study habits as the strongest contributors to academic success. In practice, the findings guide teachers and school administrators in improving teaching strategies, learning facilities, and student support systems to enhance academic performance.

Conclusions

This study examined the factors influencing the academic performance of accounting students at Divine Word College of Laoag. The respondents were mostly female students within the typical college age of 20 to 21 years old. They were almost equally distributed across the third- and fourth-year levels, with slightly more students enrolled in the Bachelor of Science in Management Accounting program.

The findings show that student-related, home-related, school-related, and teacher-related factors all contribute to students' academic performance. Among these, teacher-related factors obtained the highest mean, highlighting the significant role of teaching practices, classroom engagement, and teacher support in enhancing students' learning experiences. Student-related factors also demonstrated strong influence, emphasizing the importance of motivation, study habits, positive attitudes toward learning, and maintaining physical and mental well-being in achieving academic success. Home-related factors generally supported students' learning, although household distractions may sometimes affect concentration. School-related factors were also perceived positively, but improvements in facilities, particularly in internet access and technological resources, could further strengthen the learning environment.

In terms of academic performance, accounting students generally performed well on both subjective and objective measures. Most students received grades in the satisfactory-to-very satisfactory range, and no failing grades were recorded. When analyzed by demographic variables, subjective performance showed no significant relationship with age, sex, course, or year level, whereas objective performance showed a significant relationship only with sex.

The results also revealed that student-related, home-related, school-related, and teacher-related factors were all significantly associated with academic performance, with student-related factors showing the strongest relationship. These findings highlight that academic achievement among accounting students is shaped by the interaction of personal motivation, supportive learning environments, and effective teaching practices. Strengthening students' study habits, enhancing teacher engagement, improving school facilities, and promoting supportive home environments may further improve the academic performance of accounting students.

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