Locus of Control and Career Interest of Sophomore Accountancy Students: Basis for Employment Path

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ABSTRACT

This academic undertaking sought to determine the relationship between the locus of control and career interest of the respondents towards their future employment. The objectives of the study were to determine the respondents' locus of control and career interest; to find if there is a significant relationship between the respondents' locus of control and career interest and to develop an action plan that will gauge the students' employment success as to their chosen field.

In measuring and finding the relationship between the variables of the study, the researchers employed the quantitative method in the analysis of data using the questionnaires for locus of control (LOC) and Career Cluster Interest Survey (CCIS) as dominant tools. The participants chosen from this study were 74sophomore Accountancy students for Second Semester, School Year 2012 – 2013.

Based from the results, most of the respondents (74 sophomore accountancy students) have an external locus of control with career interest on education and training, human services, and finance. The computed r-values indicates slight positive correlation, however, careers on government services, manufacturing , public administration, health science, human services showed significant correlation to internal (positive) and external (negative) locus of control.

.Likewise, the Counseling and Testing Center of the university should conduct cognitive training targeting reasoning and speed of processing that can improve sense of personal control over one's life and facilitate career orientation during the student- applicants' admission as regards to their National Career Assessment Examination (NCAE) results. With the findings of the study, a program design was created to gauge students employment path.

Keywords: Locus of Interest, Career Interest, Accountancy, Employment Path

I. INTRODUCTION

Myers (2003) defined locus of control as the extent to which people perceive outcomes as internally controllable by their own efforts and actions or as externally controlled by chance or outside forces. Proposed by Julian Rotter, the theory of the said phenomena was formed from his experiments and clinical observations that people seem to persistently "feel that what happens to them is governed by external forces of one kind or another, while others feel that what happens to them is governed largely by their own efforts and skills".

Mearns (2009) stated that for many people, their only exposure to the ideas of Julian B. Rotter is his concept of generalized expectancies for control of reinforcement, more commonly known as locus of control. Locus of control refers to people's very general, cross-situational beliefs about what determines whether or not they get reinforced in life. People can be classified along a continuum from very internal to very external.

As noted by Rotter, people with a strong internal locus of control believe that the responsibility for whether or not they get reinforced ultimately lies with themselves. Internals believe that success or failure is due to their own efforts. They are individuals who believe that they can influence outcomes though their own abilities, efforts, skills and characteristics. In contrast, externals believe that the reinforcers in life are controlled by luck, chance, or powerful others and the belief that events are unpredictable because of the many complexities in the environment. Therefore, they see little impact of their own efforts on the amount of reinforcement they receive (Mearns, 2009).

It is important to note that locus of control is not about a specific reinforcement, but instead is a problem-solving (i.e cognitive process), generalized expectancy that addresses the issue of whether behaviours are perceived to be directly related to the attainment of needs, no matter what the goal or reinforcement. It should also be noted that in some particular situations or environments, individuals of an external orientation can (and do) exhibit internal behaviour; this occurs because they have learned from earlier situations that they have control of the reinforcement.

The results of Soh's thesis (2011) showed that self-efficacy, locus of control and perceived organizational support were all positively related to career success. However, in this study the researchers will only focus on locus of control and how it is related to career interest of the respondent.

From those findings, Scott et.al (2012) further concluded that student career choice is relatively stable with a number of careers showing approximately 50% of stability from the entrance to the exit of medical school. Students tend to switch

to careers with similar MDS, but some specific switching patterns exist.

Evans and Diekman (2009) noted on their study entitled "On Motivated Role Selection: Gender Beliefs, Distant Goals and Career Interest" that despite widespread changes in occupational opportunities, men and women continue to show divergent preferences for careers.

Career interest in this research, is operationally defined using the Career Cluster Interest Survey (CCIS), which will further be discussed on the Methods Section. Career interest of people varies just as personality does. The goal of the career clusters concept is to prepare students with skills that focus on a specific career and are still flexible enough to transfer to related career offerings. In an age when skill and knowledge requirements are changing at a rapid pace, students must be prepared to adapt to change. Student mastery of skills is proven through certifications (Moon, 2011).

This study was anchored on the Locus of Control theory which evolved from Bandura's Social Learning Theory, which posits that observed and imitated behaviors are either reinforced through reward or extinguished through punishment. Locus of Control falls on a continuum, with those who believe that their life is largely controlled by outside forces (externals) falling on one end of the spectrum while those who believe that by and large they control their own lives (internals) falling on the other end.

The results of this research are beneficial both for the readers and the researchers for it will provide a broader understanding of the phenomena (locus of control and career interest). This could also be helpful to the administrative office of guidance and counseling for it could help them identify and properly guide the students with their chosen career. As for the students, the results of this said research can serve as a guide for their employment path after graduation. Also for the other researchers, this could be a basis for future research or a source of reference.

II. OBJECTIVES OF THE STUDY

This investigation sought to determine the relationship of locus of control and career interest of the respondents towards their future employment. The following are the objectives of the study: to determine the respondents' locus of control and career interest; to find if there is a significant relationship between the respondents' locus of control and career interest; and to develop an action plan that will gauge the students' employment success as to their chosen field.

III. MATERIALS AND METHODS

Research Design

In measuring and finding the relationship between the respondents' locus of control and career interest, the researchers employed the quantitative method in the analysis of data wherein the dominant tools used were standardized questionnaires. This method functions to portray as accurately as possible some phenomena of interest and deals with numbers and anything that is measurable. It is a systematic empirical investigation of quantitative properties and phenomena and their relationships.

Participants

The participants of this academic undertaking were sophomores Accountancy students from the College of Business and Administration enrolled in their Psychology 1 subject during Second Semester, School Year 2012 – 2013. From the total of eighty-five (85) BSA sophomore students, seventy-four (74) students participated in the study using stratified sampling method.

Instrument

The researchers in obtaining the data, they utilized questionnaire as major tool in determining the relationship between locus of control and career interest of second year accountancy students towards their employment path. The instruments used in gathering the research data from the respondents are the Respondents Information Sheet (RIS), Locus of Control Test (LOC) and Career Clusters Interest Survey (CCIS). RIS is a questionnaire consisting of personal background information that elicits the respondents' characteristics such as age, sex, and socio-economic status. LOC was the instrument used to generate the desired information composed of items. It is a standardized psychological test which was developed by Julian B. Rotter consisting of 23-item scale to assess whether a person has a tendency to think situations and events are under their own control or under the control of external influences. This scale is a forced-choice paradigm in which a person chooses between an internal or external interpretation. CCIS was the instrument administered to determine the respondents' career interests. It is a standardized interest test developed by Madison College designed to identify which career areas (called clusters) might be the best fit for the respondents. The test is composed of 16 boxes with three columns per box based on activities a person enjoy, personal qualities, and school subjects that a person like. The survey ranks which career clusters they might find most fulfilling. Each career pathway has specific skill requirements as well as knowledge requirements (Moon, 2011).

The sixteen segments covered by the Career Clusters Interest Survey are as follows: Agriculture, Food & Natural Resources; Architecture and Construction; Arts, A&V Technology & Communications; Business Management & Administration; Education and Training; Finance; Government and Public Administration; Health Science; Hospitality and Tourism; Human Services; Information Technology; Law, Public Safety, Corrections and Security; Manufacturing; Marketing; Science, Technology, Engineering and Mathematics; and Transportation, Distribution and Logistics.

Procedure

The researchers wrote a series of request to the administrative authorities of the university to conduct the study. Likewise, the writers also sought permission from the concerned dean/head of the department, Dr. Galicano del Mundo to make use of his sophomore Accountancy students as respondents of the study and used their Psychology 1 subject schedule to facilitate the administration of the questionnaires in gathering data from the present undertaking.

Before the administration of the questionnaires to the 2nd year accountancy students, the researchers explained the nature of the study and its purpose and assured the respondents that their responses will be dealt with utmost confidentiality. Likewise, the researchers reiterated that the respondents would be doing well by being frank and honest in answering the questions. The writers also made the respondents realized that accurate results will not only contribute to their own welfare but to their college and university as well. The questionnaires are not timed, but the respondents were asked to give their first natural and honest answer that comes to their mind and not spend time pondering on the questions.

Data Analysis

The data obtained in this study were quantitatively analyzed using different statistical tools. The quantitative analysis included the presentation of the descriptive statistical data. The data were collected as soon as the respondents finished answering the questionnaires. Each accomplished questionnaire was inspected by the researchers to check if all the items were answered. Tallying of data was personally handled by the researchers after which the data were sent to the Statistics Center of Lyceum of the Philippines University for tabulation, analysis and interpretation.

Because of the nature of the investigation, the following statistical treatments employed in analyzing and interpreting the research datawere weighted mean in determining the locus of control and career interest of the student respondents; and Pearson-r which was used to determine the significant relationship between locus of control and career interests towards respondents employment path.

IV. RESULTS AND DISCUSSION

This part contains the results of the quantitative analysis of the obtained information for this study. The discussions and interpretation are also presented in this part.

Table 1
Sophomore Accountancy Students' Locus of Control

Locus of control	X
Internal Locus of Control	48.92
External Locus of Control	**51.08**

As seen on Table 1, majority of the respondents scored higher on external locus of control with weighted mean of **51.08** as compared to their internal locus of control computed weighted mean of **48.92**. The results showed that student respondents have the belief that the reinforcers in life are controlled by luck, chance, or powerful others and events are unpredictable because of the many complexities in the environment. The sophomore Accountancy students see little impact of their own efforts on the amount of reinforcement they receive thus would contribute their success to luck rather than their own effort. Whereas, people with internal locus of control believe that the responsibility for whether or not they get reinforced ultimately lies with them. Internals believe that success or failure is due to their own efforts. They are individuals who believe that they can influence outcomes though their own abilities, efforts, skills and characteristics.

Table 2 shows the career clusters that have been rated by the respondents. Overall, this showed that most of the students' respondents were more inclined in career under Education and Training, Human Services, and Finance whereas less inclined in Science and Technology, Information Technology and Marketing, Sales and Service.

Based on the results cited above, the accountancy students are inclined on careers encompassing planning, managing, providing education and training services, as well as banking, investment, financial planning, accounting, and insurance services. This finding proved that the career interest of the accountancy students is in connection with their chosen field.

Table 2
Career Interest of Sophomore Accountancy Students

Career Cluster	X	Rank
1.Agriculture, Food & Natural Services	6. 91	11
2.Architecture&Construction	7.77	5
3.Arts,A/V Technology & Communication	7.15	8
4.Business, Management & Administration	7.65	6
5.Education & Training	8.45	1.5
6.Finance	8.34	3
7.Government & Public Administration	6.89	12
8.Health Science	7.86	4
9.Hospitality & Tourism	7.61	7
10.Human Services	8.45	1.5
11.Information Technology	6.28	15
12.Law, Public Safety, Corrections & Security	6.95	10
13.Manufacturing	6.74	13
14.Marketing,Sales & Service	6.69	14
15.Science, Technology, Engineering & Mathematics	6.04	16
16.Transportation, Distribution & Logistics	7.14	9

However, the respondents got low weighted mean on career clusters involving scientific research, professional and technical services including laboratory and testing services, well as in designing, developing, managing, and operating communication and information technology systems, networks, information processing, and related hardware and software telecommunications and computing services. Results also yielded that accountancy students are not inclined in

performing wholesaling and retailing services and related marketing and distribution services including merchandise/product management and promotion. This suggests that accountancy students have no interest on fields related to science, technology and marketing.

Based on the result of Table 3, the computed r-values indicates slight positive correlation, however, cluster on Government & Public Administration (0.049), cluster on Health Science (0.033), cluster on Human Services (0.048) and

Manufacturing (0.031) shows significant relationship on the internal locus of control since the obtained p-values were all less than 0.05 level of significance, thus the hypothesis of no significant relationship between the internal locus of control and the career in terms of the four stated career cluster is rejected. This means that there is a relationship exists and implies that the higher the respondent's internal locus of control the higher is the respondent's interest on such career clusters.

Table 3
Relationship between Locus of Control and Career

Career	Internal Locus of Control			External Locus of Control		
	r-value	p-value	I	r-value	p-value	I
1.Agriculture, Food & Natural Services	0.192	0.101	NS	-0.192	0.101	NS
2.Architecture&Construction	0.196	0.094	NS	-0.196	0.094	NS
3.Arts,A/V Technology & Communication	0.135	0.253	NS	-0.135	0.253	NS
4.Business, Management & Administration	0.183	0.118	NS	-0.183	0.118	NS
5.Education & Training	0.101	0.390	NS	-0.101	0.390	NS
6.Finance	0.169	0.151	NS	-0.169	0.151	NS
7.Government & Public Administration	0.229	0.049	S	-0.229	0.049	S
8.Health Science	0.248	0.033	S	-0.248	0.033	S
9.Hospitality & Tourism	0.127	0.280	NS	-0.127	0.280	NS
10.Human Services	0.230	0.048	S	-0.230	0.048	S
11.Information Technology	0.217	0.063	NS	-0.217	0.063	NS
12.Law, Public Safety, Corrections & Security	0.204	0.081	NS	-0.204	0.081	NS
13.Manufacturing	0.251	0.031	S	-0.251	0.031	S
14.Marketing,Sales & Service	0.179	0.127	NS	-0.179	0.127	NS
15.Science, Technology, Engineering & Mathematics	0.140	0.233	NS	-0.140	0.233	NS
16.Transportation, Distribution & Logistics	0.114	0.334	NS	-0.114	0.334	NS

Legend: Significant at p-value < 0.05; HS = Highly Significant; S = Significant; NS = Not Significant

Career under Government & Public Administration and Manufacturing are two types of career under management and business. Same with Human Services and Health Science, and any other career, it deals with handling and managing people – one of the most challenging and demanding job that very few were included in those whom can be labeled as being successful.

Several researchers have been done on the characteristics of people who are most successful. And Wendy Coop, CEO of Teach for America noted that, " The most predictive trait is still past demonstrated achievement, and all selection research basically points to that. But then there is a set of personal characteristics. And the No. 1 most predictive trait is perseverance, or what we would call *internal locus of control*." She continued to describe internals as people who are willing to face challenges whenever they come across them.

This has been supported by Wise (2009) in his article where he noted that those with an internal locus of control see the work through a more adaptive perspective, believing that hard work and personal abilities will lead to positive outcomes

which make them more likely to meet challengers and succeed in their future endeavors.

Human Services and Health Science, being one of the fast-growing industry nowadays are focused on activities such as Planning, managing, and providing therapeutic services, diagnostic services, health informatics, support services, and biotechnology research and development, same as in preparing individuals in facing or dealing with daily activities. Both of these career clusters requires compassion and a having altruistic behaviour or helping behaviour. Wise (2009) also added that internals believed that even though actions may not have anything to do with an outcome, the belief that they can greatly aid one's psychological well-being. Therefore, those that attribute a sense of personal responsibility for their future thoughts and aspirations are much more adept to living in the social world.

However, in terms of external locus of control, it shows also a relationship but it indicates that as the external locus of control becomes higher the lower is their career interest on the said cluster.

Table 4
Proposed Program Design that should be created to gauge students Career Path

Specific Objectives	Program	Target Persons	Responsible Persons	Incentives
1. to conduct interview with students about their career choice	Career Interview	Incoming Freshmen	Guidance Director, Guidance Counselors and Dean	Congratulatory Letter
2. to orient further the students as regards to their career choice	Career Placement	Students	CATC Director and Staff and College Dean	Certificate of Attendance
3. to facilitate strict monitoring on the academic performance of the students as to their chosen field	Academic Performance Monitoring Form	Students	CATC Director and staff and concerned teachers	Not applicable
4. to provide a College-based Career (Job) Fair during College days celebration headed by the Dean	Career Expo Seminar	Students	Dean, Faculty members and Business establishments	Certificate of Participation
5. to administer a diagnostic test like Qualifying Examination for Accountancy given by accredited testing organizations	Qualifying Examination	Incoming third year students	CATC and Accredited Testing Center Staff	Certificate of Recognition to Top Performers
6. to facilitate Job Monitoring System to graduates through letter dissemination based on students recorded address	Job Monitoring System facilitation	Graduates	CATC Director and staff, Registrar's office	Not applicable

V. CONCLUSIONS AND RECOMMENDATIONS

The locus of control of sophomore accountancy students is external. Most of the respondents' career interest was on Education and Training, Human Services, Finance and Health Science. The sophomore accountancy students have less interest on career related to science and technology, information technology and marketing involving sales. There is significant relationship between locus of control and career interest in government and public administration, health science, human services and manufacturing.

The sophomore accountancy students should reinforce outcomes through their own abilities, efforts, skills and characteristics for related career success. The Counseling and Testing Center of the university should conduct cognitive training targeting reasoning and speed of processing that can improve sense of personal control over one's life. The Counseling and Testing center of the school should facilitate career orientation during the student- applicants' admission as regards to their National Career Assessment Examination (NCAE) results for it may predict satisfaction with some area of employment or education. The College in partnership with the Counseling and Testing Center of the university should review and evaluate the proposed action plan to gauge the students' employment path in the future. Future research should be conducted using other variables like locus of control and job satisfaction involving other respondents that is institutional in scope.

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