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## SUCCESS STORIES OF NON – ABM STUDENTS ACCOUNTANCY GRADUATES

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### ABSTRACT

The study aimed to explore the experiences and journeys of non-ABM students who pursued a Bachelor of Science in Accountancy program and eventually became successful Certified Public Accountants (CPAs). Following Polkinghorne's (1998) Narrative Mode of Analysis, a qualitative narrative inquiry approach was employed. Three participants were purposively selected based on the criteria of being non-ABM senior high school graduates, having completed a BS Accountancy program, and currently holding a CPA license. Data were collected through in-depth, semi-structured face-to-face and phone interviews. The interviews explored the participants' motivations for choosing the accountancy program, their college experiences, challenges faced, preparations for the CPA licensure examination, and insights gained throughout their journeys. The study revealed that while the participants initially struggled due to a lack of background knowledge in accounting, they eventually adapted and succeeded through determination, hard work, and perseverance. The findings highlight the importance of passion, commitment, and proper guidance in achieving academic and professional goals, even when facing challenges stemming from misalignment between pre-university education and chosen career paths.

**Keywords:** Non-ABM. Accountancy. CPA Preparation. Narrative Inquiry. College Program.

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## 1 INTRODUCTION

The implementation of the K-12 basic education program in the Philippines, which introduced the Academic, Technical-Vocational-Livelihood, and Sports and Arts tracks in senior high school, has led to instances of mismatch between students' chosen strands and their preferred college programs (GovPH, 2013). This study specifically explores the experiences of non-accountancy, Business, and Management (ABM) students who pursued a Bachelor of Science in Accountancy (BSA) program for their tertiary education despite needing an accounting background from senior high school.

Previous research by the University of Cordilleras in Baguio City (Dauz, 2019) found that during the early years of encountering basic accounting subjects, ABM graduates performed better than their non-ABM counterparts, suggesting that the ABM strand in senior high school positively impacted the performance of accountancy students in tertiary education. However, more is needed to know about the personal journeys, challenges, and strategies employed by non-ABM students who successfully navigated the accountancy program and achieved their goal of becoming Certified Public Accountants (CPAs).

This narrative inquiry study aimed to fill this gap by exploring the success stories of three non-ABM graduates who completed a BSA program and obtained their CPA licenses. The study was conducted in Pagadian City, the provincial capital of Zamboanga del Sur, and utilized Polkinghorne's (1998) Narrative Mode of Analysis as the research design. This approach involves collecting and analyzing detailed stories from individuals to understand their experiences and the meanings they ascribe to them.

By shedding light on the journeys of these non-ABM accountancy graduates, the study sought to provide insights and inspiration for future students facing similar challenges, as well as inform educational policies and support systems aimed at facilitating academic success and career readiness, regardless of the alignment between pre-university education and chosen college programs.

## 2 LITERATURE REVIEW

Several studies have investigated the impact of pre-university educational backgrounds on students' performance and experiences in higher education accounting programs. For instance, a study by Byrne and Flood (2008) found that students with prior accounting knowledge from secondary education had an advantage in introductory accounting courses compared to those without such background. Similarly, Rowbottom (2013) reported that students with previous exposure to accounting concepts tended to perform better in their first year of university accounting programs.

On the other hand, research by Guney (2009) suggested that while prior accounting knowledge was beneficial, it did not necessarily guarantee academic success, as other factors such as motivation, study habits, and learning strategies played crucial roles. Additionally, Jackling and Calero (2006) found that non-accounting students could overcome their initial disadvantages and achieve comparable performance to their accounting-major peers through effective teaching and support mechanisms.

These contrasting findings highlight the complex interplay between pre-university educational backgrounds, personal attributes, and institutional support systems in shaping students' experiences and outcomes in accounting programs. However, much of the existing research has focused on quantitative measures of academic performance, leaving a gap in understanding students' lived experiences and personal journeys, particularly those who faced challenges stemming from misalignment between their pre-university education and chosen college programs.

## **2.1 Theoretical Framework**

This study was anchored in David A. Kolb's Experiential Learning Theory (ELT), which emphasizes the role of experience in the learning process (Western Governors University, 2020). ELT posits that effective learning occurs through a cyclical process involving four stages: concrete experience, reflective observation, abstract conceptualization, and active experimentation.

In this study, the participants' experiences as non-ABM students pursuing an accountancy program represent the concrete experience stage. Their reflections on these experiences, including the challenges they faced and the strategies they employed, align with the reflective observation stage. The abstract conceptualization stage involves the development of insights and generalizations based on their experiences. In contrast, the active experimentation stage encompasses the application of these insights to their preparation for the CPA licensure examination and their subsequent professional careers.

By grounding the study in ELT, the researchers aimed to capture the holistic nature of the participants' learning journeys, encompassing their experiences, perceptions, cognitions, and behaviors throughout becoming successful CPAs.

## **3 METHODOLOGY**

This qualitative study employed a narrative inquiry approach based on Polkinghorne's (1998) Narrative Mode of Analysis. The purpose was to explore the success stories of non-ABM students who pursued a Bachelor of Science in Accountancy program and eventually became Certified Public Accountants (CPAs).

### **3.1 Participants**

Three participants were purposively selected based on the following criteria:

1. non-ABM graduate from senior high school
2. Completed a Bachelor of Science in Accountancy program
3. Currently holds a CPA license

The participants were identified through personal networks and referrals within the local Pagadian City, Zamboanga del Sur accounting community.

### **3.2 Data Collection**

Data were collected through in-depth, semi-structured interviews with each participant. The interviews were conducted in two phases:

Phase 1: Initial face-to-face or phone interviews to obtain informed consent, schedule follow-up interviews, and test the interview questions.

Phase 2: Follow-up face-to-face or phone interviews to gather detailed narratives of the participants' experiences, challenges, and journeys to becoming CPAs.

The interviews were guided by an interview protocol developed by the researchers, which included open-ended questions exploring the participants' motivations for choosing the accountancy program, their college experiences, challenges faced, preparations for the CPA licensure examination, and insights gained throughout their journeys.

The interviews were recorded with the participant's consent and transcribed verbatim for analysis.

### **3.3 Data Analysis**

The transcribed interviews were analyzed using Polkinghorne's (1998) Narrative Mode of Analysis, which involves the following stages:

1. Narrative structuring: The researchers read through the transcripts and identified the key events, experiences, and insights that formed the participants' narratives.
2. Narrative analysis: The researchers analyzed the narratives for common themes, patterns, and insights related to the research questions.
3. Narrative synthesis: The researchers synthesized the individual narratives into a coherent, overarching story that captured the essence of the participants' experiences and journeys to becoming successful CPAs.

The data analysis process was facilitated using qualitative data analysis software (NVivo 12), which aided in organizing, coding, and categorizing the interview data.

## 4 RESULTS

The analysis of the participants' narratives revealed several key themes and insights:

1. *Motivations and Influences.* Most participants cited the influence of their families and mentors as the primary reason for choosing the Bachelor of Science in Accountancy program despite not having an ABM background. One participant mentioned being undecided about their program choice, leading them to select accountancy as a last resort.
2. *College Journey Experiences.* The participants described their college journeys as challenging yet fulfilling and enjoyable. They highlighted the demanding nature of the accountancy program, which required extensive study time and commitment.
3. *Challenges Faced.* A common challenge expressed by all participants was the lack of background knowledge in accounting, which initially hindered their performance in the first two semesters. They also mentioned difficulties with online learning during the pandemic, failing departmental examinations and accounting courses, and a lack of adequate resources.
4. *CPA Review Preparations.* The participants prepared for the CPA licensure examination by organizing their review materials, notes, and other resources. They also emphasized the importance of physically, mentally, and financially preparing for the rigorous review process. Additionally, most participants credited their prayers and spiritual practices as a source of guidance and strength during their preparations.
5. *Insights and Lessons Learned.* The participants unanimously agreed that becoming a CPA requires unwavering determination, perseverance, and dedication to studying. They emphasized the importance of thoroughly understanding accounting concepts and actively working towards one's dreams despite challenges or obstacles.

## 5 DISCUSSION

The findings of this study contribute to the existing literature by providing insights into the lived experiences and personal journeys of non-ABM students who successfully navigated the accountancy program and achieved their goal of becoming CPAs. While previous research has focused on quantitative measures of academic performance (Byrne & Flood, 2008; Rowbottom, 2013), this study offers a more holistic understanding of the challenges, strategies, and personal attributes that contributed to the participants' success.

Consistent with the findings of Guney (2009) and Jackling and Calero (2006), the participants in this study demonstrated that while prior accounting knowledge was beneficial, it was optional for success. Their determination, hard work, and perseverance enabled them to overcome the initial disadvantages of their non-ABM backgrounds.

Furthermore, the study highlights the importance of proper guidance, support systems, and effective teaching strategies in facilitating the success of students who face challenges due to misalignment between their pre-university education and chosen college programs. The participants' narratives underscored the pivotal roles played by their families, mentors, and

educational institutions in providing the necessary resources, encouragement, and learning opportunities.

By grounding the study in Kolb's Experiential Learning Theory (ELT), the researchers could capture the holistic nature of the participants' learning journeys, encompassing their concrete experiences, reflective observations, abstract conceptualizations, and active experimentations. This theoretical framework allowed a deeper understanding of how the participants transformed their challenges into learning opportunities and ultimately achieved their goals.

## 6 CONCLUSION

This narrative inquiry study explored the success stories of three non-ABM students who pursued a Bachelor of Science in Accountancy program and eventually became Certified Public Accountants (CPAs). The findings revealed that while the participants initially faced challenges due to a lack of background knowledge in accounting, they overcame these obstacles through determination, hard work, and perseverance.

The study contributes to the existing literature by providing insights into the lived experiences and personal journeys of non-ABM accountancy students, highlighting the importance of passion, commitment, and proper guidance in achieving academic and professional goals, even when facing challenges stemming from misalignment between pre-university education and chosen career paths.

The researchers recommend that educational institutions and policymakers consider implementing support systems and effective teaching strategies to facilitate the success of students who face similar challenges. Additionally, future research could explore the experiences of non-ABM students in other academic disciplines to gain a more comprehensive understanding of the impact of pre-university educational backgrounds on student success.

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### CONFLICT OF INTEREST

The authors assert that there is no conflict of interest related to this submitted work.

### AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author	3rd author	4nd author
Conceptualization	◆	◆	◆	◆
Data curation		◆	◆	
Formal analysis	◆			◆
Funding acquisition	◆	◆	◆	◆
Investigation	◆	◆	◆	
Methodology			◆	◆
Project administration				◆
Resources	◆	◆	◆	◆
Software	◆	◆	◆	
Supervision				◆
Validation				◆
Visualization	◆	◆	◆	
Writing – original draft	◆	◆	◆	
Writing – review & editing		◆	◆	