

Learning Skills And Achievements: A Comparative Analysis In Public Accounting And Business Administration Careers

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Abstract

The objective was to provide an analysis of the self-efficacy of business science students belonging to a Colombian university and make a comparison according to careers and gender. Methodologically, the research was descriptive, correlational and field design with quantitative methods. The sample was made with 198 students. The instrument used was an adaptation of the self-efficacy scale in academic life. In the results, it was found that the self-efficacy of the students in independent (individual) work has a statistically significant positive relationship with the academic self-efficacy in terms of confidence to carry out any academic work assigned by the teacher or to collaborate with any of their peers. in teamwork activities. It was concluded that different areas of student self-efficacy are interrelated to achieve success in a specific area.

Keywords: self-efficacy, Independent work, skills, business sciences.

1. Introduction

Currently, it cannot be overlooked that technologies, globalization, the 2019 coronavirus pandemic, among others, have fundamentally changed the world both inside and outside universities. Educational trends, markets offer new models and opportunities where anyone (particularly teachers and university students), interpret the results of their actions, even and at the same time change their environment and personal factors in order to achieve the desired performance (Pavón, 2015), which in turn provide information and change possible actions in the future to fully participate in social life, educational, cultural, economic, among others, .

On the other hand, sociocognitive theory focuses on the study of cognitive, social and motor learning and performance. For Zimmerman (2000) self-efficacy is a key word that Bandura handles in social cognitive theory. Based on this theory, it can be said that a person's self-efficacy affects his behavior, the environment around him, and the conditions of the environment in turn affect a person's self-efficacy.

Rosales & Hernández (2020, p.140) argue that "in recent years the study of self-efficacy has begun to gain strength in research... and in particular circumscribed to the educational field has been used as a predictor of behaviors and academic situations, "given that people have a system of self-confidence that allows

them to exercise control over their thoughts, feelings and actions, therefore, the following can be mentioned about human behavior and motivation: "what people think, believe and feel affects their behavior" (Bandura, 1986, p.25).

The literature highlights that instructional interventions in university students of business sciences improve their achievements in the academic performance of the subject Accounting and Cost Analysis, by enabling a significant increase in their level of self-efficacy in relation to the subject (Escate, 2016). Similarly, Acuña (2017) found a high and statistically significant positive correlation between the variables academic self-efficacy and learning styles when investigating self-efficacy in students of the professional careers of business administration and international business.

Hence, there is a belief that self-efficacy and its relationship with motivational and self-regulation processes of learning in university students (Hurtado, 2017) and its relationship with academic performance (Rosales & Hernández, 2020). Even, a positive relationship of self-leadership, entrepreneurial self-efficacy and innovation in the generation qualified as digital natives or the Centennials (Herrera et al., 2021).

In considering the concept and nature of self-efficacy, it is based on a person's knowledge of himself. Self-efficacy affects thought patterns that can be stimulating or, conversely, make coping difficult. It has been found that people begin to avoid potential situations and activities because they believe they cannot handle risky situations (Bandura, 2006).

Self-efficacy determines how a person thinks, feels, motivates, and behaves. At the level of thinking, self-efficacy affects decision-making and academic performance (Rosales & Hernández, 2020). At the emotional level,

self-efficacy is related to anxiety and stress (Bonetto et al., 2017). In terms of behavior, self-efficacy is related to motivation (Cartagena, 2008). Motivation is understood as a social or psychological condition that directs a person towards a specific goal. Self-esteem plays a central role in regulating motivation through the setting of goals and expectations of results (Bandura, 2006).

Also, increasing social, technological, and cultural competition and influence intervene in college students where they experience frustration, loss of self-confidence, negative mood, slow reaction, low dedication, and lack of confidence in their classmates, prone to apathy (Pavón 2015; Burgos & Salas, 2020). Bandura also talks about perceived self-efficacy in the case of self-efficacy. Bandura (1997) defined (perceived) self-efficacy as a person's personal assessment of their ability to organize and carry out activities to achieve set goals. Self-efficacy is therefore a person's assessment of their own ability, while self-esteem is an assessment of their own worth.

In other words, self-efficacy affects the decisions a person makes. It affects persistence and how long a person is willing to persist in the face of failure. A person can influence self-efficacy through sources of self-efficacy. Bandura (1997) highlights four sources of self-efficacy:

- Performance achievements. The success of an activity creates a belief in self-efficacy. However, repeated failures reduce the sense of self-efficacy (Guillén, 2007).
- Vicarious experience. Based on the observation of the results of the actions of other people, similar to oneself, an evaluation of one's own results is made. The success of other people strengthens the observer's belief in their own abilities and coping

success. At the same time, seeing others fail reduces feelings of self-efficacy (Cartagena, 2008).

- Verbal persuasion. Verbal persuasion of a person, with the help of which a person's behavior is influenced. By listening to other people's recommendations, the listener feels that they can handle tasks that they could not do before. However, if verbal persuasion is followed by failure, it can have a detrimental effect on a person's level of self-efficacy (Meza et al., 2018).
- Emotional arousal. Stressful situations cause emotional excitement and anxiety in people. People's ability to act depends on the extent to which a person can manage their stress and anxiety (Pavón, 2015).

Therefore, this article offers a breakthrough around the self-efficacy of business students, because the more positive the self-efficacy, the higher the goals that a person who sets himself and the more firmly strives to achieve them (Quijano & Navarro, 2012). Thus, self-efficacy plays an important role in successful coping both in studies and in everyday life.

In practice, to determine the relationship of self-efficacy of business science students compared to gender and careers in public accounting and administration, since behavioral performance has the greatest influence on a person's self-efficacy and people with high self-efficacy are better able to control their behavior and know how to find help and support in others (Bandura, 1997). It is "to have a clear and objective vision of the adaptive limitations of students to the new

university context, through the use of useful and relevant measures that account for it". (García & Rivera, 2021, p.15).

The importance of this work lies in the fact that self-efficacy depends on the field of activity, so it is specific to the situation. The basis of self-efficacy is the evaluation of an individual's retrospective routines on the basis of a task or activity. Zimmerman (2000) emphasizes the importance of self-efficacy beliefs in his work. Therefore, the objective of the study is to provide an analysis of the self-efficacy of business science students belonging to a university in Colombia.

2. Method

The research was developed under a quantitative, descriptive and correlational approach, where data collection was used to test hypotheses based on numerical measurement and statistical analysis, in order to establish behavioral patterns and test theories (Hernández et al., 2014). The purpose of the research is to show or examine the relationship between variables or results of variables (Bernal, 2010) when trying to know the self-efficacy of business science students, make a comparison of them based on the careers of: public accounting and administration, as well as the self-efficacy of students according to gender.

The sample is the students of the careers of public accounting and business administration of the Faculty of Business Sciences. For the sample, 201 students were selected from the first three semesters of each career. From this career a sample of 198 students was formed. The questionnaire was supplied and completed online (see Table 1).

Table 1. Description of the sample by race and gender.

	Public accounting students	Business Administration Students	Total
Gender			

	Fri	%	Fri	%	Fri	%
Female	48	24,2%	49	24,7%	97	49,0%
Male	52	26,3%	49	24,7%	101	51,0%
Total	100	50,5%	98	49,5%	198	100,0%

The variables studied in this study are: self-efficacy and independent work of students. It is important to note that correlational hypotheses specify the relationships between two or more variables (Hernández, et al., 2014) Therefore, the following assumptions are proposed:

1. Academic self-efficacy is positively related to students' self-efficacy in independent work.
2. The social self-efficacy of public accounting students is lower than the social self-efficacy of business administration students.
3. Female students have greater academic self-efficacy than male students
4. Female students have greater self-efficacy in independent work than male students.

As a measurement instrument, an adaptation of both the Bandura Self-Efficacy Scale (2006) and the Self-Efficacy Scale in Academic Life (García & Rivera, 2021) was used, this second scale consists of 13 areas distributed in three factors: Excellence, communication and attention with a 10-point ordinal response format. García & Rivera, (2021) highlight that:

The excellence factor refers to the fulfillment in tasks, preparation for exams, punctual delivery of commissioned works, fulfillment of attendance to classes and punctuality. The communication factor refers to the clear expression of ideas, the

issuance of relevant comments and contributions, the dialogue of disagreements with teachers and feeling good about one's own exposure in front of the class or a large group of people. The attention factor repairs listening carefully to the teaching staff when teaching, clarifies doubts to classmates, or asks or comments to the group in their questions and contributions

Regarding the first scale, it consists of 9 domains and 14 areas of self-efficacy and a total of 46 statements were considered for the research. Self-efficacy beliefs are measured on a 100-point scale, with intervals of 10 points and 5 points respectively, with levels of low, medium and high.

Since self-efficacy is as much domain-specific as it is context- and activity-specific. Both the general level of self-efficacy and the specific self-efficacy related to a particular activity can be measured (Bandura, 2006). Thus, it can be said that to evaluate self-efficacy the student is asked to rate his level of beliefs or skills.

For data processing and analysis, the statistical package SPSS 20 was used. Descriptive statistics (arithmetic mean, standard deviation, percentages) were used to better interpret and illustrate the data. For the first hypothesis, a Pearson correlation analysis was performed to test the association. The remaining hypotheses

were comparison hypotheses and were tested using a t-test of independent samples.

3. Results

To find the distribution of the scale that was adapted to the present research on self-efficacy of the students, the method of principal components with rotation Varimax was performed. The factor analysis included the responses of 198 students to the 40 items of the selected scale. As a result of the initial factor analysis, 10 elements were achieved. Seven statements with little similarity to other traits (association < 0.2) and weak association

between the original trait and the factor (factor load < 0.4) were then removed.

We left 33 statements for final factor analysis and chose a six-factor model, which had sufficiently high factor loads (at least 0.4). The explanatory power of the factorial model is 61.1%

The first element was designated as: **Self-efficacy of business students in independent (individual) work**. The factor includes 7 statements (see Table 2). The reliability of the factor was 0.864 in Cronbach's alpha and the explanatory power is 10.6% of the variation

Table 2. Self-efficacy of students in independent work (individual)

Declaration.	Load factor value	Content of the declaration
Declaration 4	0.822	Academic responsibility to complete activities by deadline
Declaration 18	0.822	Academic responsibility to do the activities
Declaration 5	0.742	Concentration and understanding in assigned activities
Declaration 11	0.716	Plan time for assigned academic activities, class presentations, work
Declaration 32	0.698	Responsibility to study when there are other interesting things to do
Declaration 9	0.590	Organize the place to study where there are no distractions
Declaración14	0.578	Assimilate well the information presented in face-to-face classes, as well as in ICT-mediated classes.

The second factor was named "**Self-efficacy of business science students in (cooperative) teamwork**". The second factor includes 7 statements (see Table 3) and its reliability of

Cronbach's alpha was 0.818. The explanatory power of the factor was 9.4 % of the total variation.

Table 3. Self-efficacy of business students in teamwork (cooperative)

Declaration.	Load factor value	Content of the declaration
Declaration 3	0.792	Search for information to study accounting
Declaration 6	0.799	Generate good ideas and improvise solutions to learn math
Declaration 8	0.699	Speak in front of the group of classmates or teachers about Accounting

Declaration 33	0.604	Learn new topics during in-class activities (face-to-face or virtual)
Declaración13	0.568	Work under pressure and at the same time
Declaración12	0.448	Quickly and easily learn computer skills
Declaration 7	0.448	Get support from the teacher if I have problems with the assigned activities on the digital platform

The third factor focused on the statements that characterize students' beliefs about their ability to design research, seek information, and write analytically. The factor was called "**Student Self-**

Efficacy Over Research Skills." The reliability of the third factor (Cronbach's alpha) is 0.774 and the descriptive power of the factor is 7.4% of the total variation. The third factor contains four statements (see Table 4).

Table 4. Self-efficacy of business students on research skills

Declaration.	Load factor value	Content of the declaration
Declaration 1	0.752	Achieves proposed achievements and goals when designing research
Declaration 2	0.765	Led a working group to search for information and design research
Declaration 10	0.588	He is tolerant of the contributions and ideas proposed by his colleagues to design research
Declaration 15	0.581	Carries out research work thinking about their professional development

The fourth factor was called "**Students' self-efficacy in trusting peers and teachers**" and contains seven statements about how well the student thinks they can get help in case of

problems (see Table 5). The reliability of the last factor described (Cronbach's alpha) was 0.789 and the descriptive power is 7.4% of the total variation.

Table 5. Self-efficacy of business students who trust peers and teachers.

Declaration.	Load factor value	Content of the declaration
Declaration 16	0.792	Get help from my peers or teacher to make decisions
Declaration 21	0.799	Interact with peers on assigned activities
Declaration 17	0.699	Get help from friends and colleagues to act analytically
Declaration 19	0.604	Get help from teachers and peers to understand subject reading material
Declaration 20	0.568	Get help from other students to be creative and innovate,

Declaration 22	0.448	Get help from my parents if I have problems with the delivery time of my assigned activities
Declaration 23	0.448	Get help from the teacher or peers if I have trouble with the order of activities or jobs

The fifth factor was called "**Student Self-Efficacy in Self-Regulation.**" This factor includes five statements (see Table 6). The

reliability of the factor (Cronbach's alpha) was 0.816 and the descriptive power is 7.1% of the total variation.

Table 6. Self-efficacy of business students in self-regulation

Declaration.	Load factor value	Content of the declaration
Declaration 24	0.845	Delegate and influence others
Declaration 25	0.848	Uses their thoughts and actions to achieve the proposed goals
Declaration 26	0.790	Uses thoughts and actions to control yourself when under stress pressure
Declaration 27	0.437	Uses their actions to control nervousness when exposing their ideas
Declaration 28	0.414	Responds to demands under pressure to work multiple activities at the same time

The sixth factor includes statements that characterize students' self-efficacy beliefs in the social domain. The factor was called "**Social Self-efficacy of Students**" and this

factor includes three statements (see Table 7). The reliability of the seventh factor (Cronbach's alpha) is 0.752 and the descriptive power is 6.5% of the variation (see annex 2).

Table 7. Social self-efficacy of business students

Declaration.	Load factor value	Content of the declaration
Declaration 29	0.797	Delegate and influence others
Declaration 30	0.710	Uses their actions to control nervousness when exposing their ideas
Declaration 31	0.580	Responds to demands under pressure to work multiple activities at the same time

Significant relationships were observed between the factors (see Table 8), we can speak of a structure of two levels of student self-efficacy. There are six Level I factors

(separate for each area of self-efficacy) and all add up to a Level II self-efficacy factor. The reliability of Cronbach's alpha level II overall self-efficacy coefficient was 0.918.

Table 8. Correlations between student self-efficacy factors

	1	2	3	4	5	6	7
Self-efficacy of business students in independent work (individual)		0,47**	0,43**	0,51**	0,45**	0,28**	0,35**
Self-efficacy of business students in teamwork (cooperative)			0,39**	0,54**	0,35**	0,43**	0,33**
Self-efficacy of business students on research skills				0,45**	0,22**	0,37**	0,38**
Self-efficacy of business students who trust peers and teachers.					0,36**	0,44**	0,47**
Self-efficacy of business students in self-regulation						0,38**	0,33**
Social self-efficacy of business students							0,44**

The correlation is significant to significance:
** $p < 0.01$; * $P < 0.05$.

When observing the correlations between the factors of the students' self-efficacy (see Table 8), it can be said that there were positive and statistically significant relationships between almost all factors, in some cases weak and in others of medium strength.

3.2 Descriptive statistics of student self-efficacy

Descriptive statistics of the different domains of self-efficacy were presented. Minimums, maximums, averages and standard deviations of the factors were found (see Table 9).

Table 9. Averages, standard, minimum and maximum deviations of the factors of the student's self-efficacy scale

Factors	My*	Max*	M*	SD*
Self-efficacy of business students in independent work (individual)	12.86	95.71	62.76	17.09
Self-efficacy of business students in teamwork (cooperative)	22.86	90.00	65.49	12.92
Self-efficacy of business students on research skills	17,14	92.86	60.38	15.92
Self-efficacy of business students who trust peers and teachers.	13.33	100.00	60.15	17.04
Self-efficacy of business students in self-regulation	2.00	100.00	76.07	19.44

Social self-efficacy of business students	30.00	100.00	79.32	13.73
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*Min (minimum); *Max (maximum); *M (average); *SD (standard deviation)

For analysis of student self-efficacy scale data, it was found that students' social self-efficacy and students' self-regulation self-efficacy received higher mean scores (M = 79.32 and M = 76.07, respectively). Although their minimum scores varied as follows: students with the lowest minimum score were self-regulating self-efficacy (Min = 2.00) and students with the highest minimum score were social self-efficacy (Min = 30.00).

It was also determined that the lowest mean scores were for Self-efficacy of business science students on research skills (M = 60.38) and Self-efficacy of business students who trust peers and teachers. (M = 60.15). While the maximum scores (Max = 100) were set for the Self-efficacy of business students who trust peers and teachers. As well as Self-efficacy in self-regulation and social self-efficacy of these students.

Based on the findings of Table 9, they show that there is a maximum variation of self-efficacy among students that is located within social self-efficacy and self-efficacy of self-regulation, although their standard deviations are significantly different, as well as their maximums and minimums. This means that the sample is not homogeneous since there is a greater range between the maximums and minimums of them (100-30=70 and 100-2=98 respectively) and the dispersion will be greater.

3.3 Differences in areas of student self-efficacy by student careers and gender

To find statistically significant differences between the areas of self-efficacy of public accounting and business administration students, a t-test was performed for independent samples, the results of which are presented in Table 10.

Table 10. Differences in the indicators of self-efficacy of students according to the career of public accounting and business administration.

Factors	Public	Business	t*	p*
	accounting	Administration		
	M* (SD*)	M* (SD*)		
Self-efficacy of business students in independent work (individual)	63,62 (15,35)	61,88 (18,74)	0.71	0,55
Self-efficacy of business students in teamwork (cooperative)	61,91 (11,65)	69,15 (13,18)	-4.09	0.00
Self-efficacy of business students on research skills	59,92 (18,16)	68,67 (19,74)	-3.24	0.01
Self-efficacy of business students who trust peers and teachers.	55,88 (12,96)	64,98 (17,36)	-4.18	0.00
Self-efficacy of business students in self-regulation	79,64 (14,14)	72,42 (23,17)	2.64	0.09
Social self-efficacy of business students	78.03 (13.46)	80,64 (13,95)	-1.34	0.18

*M – average; *(SD) – standard deviation; *t – value of the t statistic; *p - meaning of difference

Based on the results of the t test shown in Table 10, it was found that there is a probability (p) associated with the value obtained from t, that is, the statistical significance was found in the difference in three areas of self-efficacy: Self-efficacy of business science students in teamwork (cooperative) and Self-efficacy of students who trust peers and teachers. (in both cases $p < 0.01$) and Self-efficacy of business science students on research skills ($p < 0.05$). At the

same time, its maxima and minima reveal that the sample is homogeneous since there is a smaller range between the maxima and minima of them, hence, the dispersion will be lower.

To assess differences between domains of student self-efficacy based on gender, a t-test was performed for independent samples. The results are presented in Table 11.

Table 11. Indicators of self-efficacy of business students according to gender.

Factors	Female		Male		t*	p*
	M*	(SD*)	M*	(SD*)		
Self-efficacy of business students in independent work (individual)	66,42	(16,91)	59,25	(16,60)	3.01	0.03
Self-efficacy of business students in teamwork (cooperative)	65,77	(13,51)	65,23	(12,39)	0.29	0.77
Self-efficacy of business students on research skills	77,29	(14,19)	51,73	(15,03)	12,28	0.00
Self-efficacy of business students who trust peers and teachers.	64,31	(16,38)	56,61	(14,59)	3.49	0.01
Self-efficacy of business students in self-regulation	79,58	(17,89)	72,69	(20,33)	2.52	0.12
Social self-efficacy of business students	82,47	(12,05)	76,30	(14,60)	3.23	0.01

*M – average; *(SD) – standard deviation; *t – value of the t statistic; *p - meaning of difference

In the results presented in Table 11, no significant gender differences were found in the Self-efficacy of business science students in teamwork (cooperative) and self-efficacy in self-regulation. But in four areas, the self-efficacy indicators of female students are higher than those of male students: Self-efficacy of business students in independent work (individual), Self-efficacy of business students who trust peers and teachers, as well as Social self-efficacy of business students (in all three cases $p < 0.05$) and Self-efficacy of business students on research skills ($p < 0.01$). While the values of the maximums and minimums have a homogeneous sample, therefore the dispersion is lower.

To test the hypothesis more precisely: female students have greater academic self-efficacy than male students, all statements on topics related to academic performance for both male and female students were also compared one by one (see Table 12).

Table 12. Indicators of students' statements of academic self-efficacy according to gender.

Factors	Female	Male	t*	p*
	M* (SD*)	M* (SD*)		
Learn new topics during in-class activities (face-to-face or virtual)	57,32 (16,29)	69,80 (18,54)	-5.02	0.00
Generate good ideas and improvise solutions to learn math	62,37 (21,25)	62,77 (15,88)	-0.15	0.88
Search for information to study accounting	61,96 (20,34)	61,49 (17,28)	0.17	0.86
Speak in front of the group of classmates or teachers about Accounting	67,53 (18,82)	63,17 (17,43)	1.68	0.09
Carries out research work thinking about their professional development	79,59 (16,95)	63,96 (15,17)	6.82	0.00
Work under pressure and at the same time	66,08 (17,71)	60.89 (20,05)	1.92	0.05
He is tolerant of the contributions and ideas proposed by his colleagues to design research	75,77 (15,26)	56.93 (18,09)	7.90	0.00
Quickly and easily learn computer skills	80,62 (15,93)	82,18 (18,19)	-0.64	0.52

*M – average; *(SD) – standard deviation; *t – value of the t statistic; *p - meaning of difference

Table 12 showed that based on the results of the t-test, there is a statistically significant difference in the three statements of academic self-efficacy. Male students were superior in speaking in front of the group of peers or teachers about Accounting ($p < 0.01$). While the female gender were superior in tolerance with the contributions and ideas proposed by their peers to design research and learn quickly and easily computer skills (in both cases $p < 0.01$). A smaller dispersion was also found, since the sample is homogeneous according to its maximums and minimums shown in Table 12.

4. Discussion

The research allows us to see in the results an overview of the nature of the academic self-efficacy of the students of business sciences and compared the results according to the gender of these students and the careers of public accounting and business

administration. The discussion was structured from the established hypotheses.

4.1 Relationships between different academic elements of student self-efficacy

The first hypothesis assumes that there is a relationship between academic self-efficacy and students' self-efficacy in independent (individual) work. The hypothesis was confirmed because a statistically significant positive relationship was found between academic self-efficacy in teamwork (cooperative) (factor 2) and the efficiency of independent work (individual) of students (factor 1). This result is consistent with the result of the study by Rosales & Hernández (2020) where it was found that the self-efficacy of students in independent (individual) work has a statistically significant positive relationship with academic self-efficacy in terms of confidence to perform any academic work commissioned by the teacher

or collaborate with any of their peers in team work activities.

The same conclusion has also been reached by Acuña (2017), who found in his research that there is a significant relationship between academic self-efficacy specifically in the dimension academic competence, self-belief in doing academic work, as well as the effectiveness of students' independent work and academic achievements according to their learning style. Consequently, it can be thought that, to achieve better academic results in the university and, therefore, in the faculty of business sciences, it is not enough to want to function with the student, but that he must know and be able to make independent decisions to organize his studies, and thereby achieve greater efficiency of independent work.

Statistically significant relationships were also found between other domains of self-efficacy. For example, students' academic self-efficacy in teamwork (cooperative) has a weak but statistically significant positive relationship with students' self-efficacy in self-regulation, students' self-efficacy on research skills, and students' social self-efficacy, and in a statistically significant average positive strength relationship with students' self-efficacy in trusting that they trust peers and teachers. Thus, it can be said that academic self-efficacy in teamwork (cooperative) is related to all areas.

It can be assumed that this is because all of the aforementioned areas of self-efficacy affect the student's academic progress and overall self-management. It may even be thought that if self-efficacy in one area is significantly lower (e.g., self-efficacy in self-regulation, etc.), it also affects the student's academic success.

4.2 Self-efficacy of students in the careers of public accounting and business administration.

On the adapted and proportionate scale, there are two factors that indicate students' social self-efficacy. Factor 4, called "Self-efficacy of business students who trust peers and teachers" and factor 6, called "Social self-efficacy of business students". Both factors contain statements that indicate students' social skills (relationships with peers and teachers).

Hence, the hypothesis: The social self-efficacy of public accounting students is lower than the social self-efficacy of business administration students, showed that students of the public accounting career are more communicative, it could be said, that more reserved when expressing their thoughts and asking for help in case of solving any problem presented, compared to students of the Business Administration career.

The analysis revealed that there were statistically significant differences in students' self-efficacy in trusting peers and professors, depending on the career of the business science faculty. However, for factor 6 (students' social self-efficacy), there were no statistically significant differences between public accounting and business administration students. Thus, it follows that the second hypothesis (The social self-efficacy of public accounting students is lower than the social self-efficacy of business administration students) was partially confirmed.

Based on the results, it is highlighted that students know and communicate with their peers in the same way, regardless of whether they study in public accounting or business administration. At the same time, the results show that business administration students have more skills to ask teachers and peers for help. Possibly, this stems from students'

greater ability to break through. Therefore, it seems that business administration students have better conditions on research skills and a greater option for self-regulation. This, in turn, affects students' interest in various fields of interest and the possibility of increasing self-efficacy in this field.

Acuña (2017) compared the academic results of business administration students with another career belonging to business sciences and concluded that the academic results of business administration students do not differ significantly according to another career as there is a high positive correlation between self-efficacy and the style of how students learn. García & Rivera (2021) found correlations higher, to 0.40; on the scale when focusing on academic self-efficacy where a group of students were studied and in which there was accounting and administration.

Although it could not be compared with other research as to whether students have a sense of belonging and student participation in interest groups in careers, as well as skills for research, self-regulation and social self-efficacy. In summary, it is considered that the self-efficacy indicators of business administration students were somewhat higher compared to accounting students.

4.3 Self-efficacy of female and male students.

The results of the research of this work did not confirm that female students have greater academic self-efficacy than male students, although several authors such as (Burgos & Salas, 2020) have demonstrated it, since they achieved significant differences between the scores of women and men for the dimension of academic self-regulation, where the average scores of women presented greater academic self-regulation than men, Although, in the other dimensions, they did not find statistical differences by sex.

Therefore, the third hypothesis, female gender students have greater academic self-efficacy than male gender students, was not confirmed. However, when looking at academic self-efficacy by individual statements (subjects), significant differences were still found.

Women's self-efficacy indicators were higher when trusting peers and professors, male students' results were higher when speaking in front of the peer or teacher group about accounting. This coincides with the findings of Escate (2016) in their achievements in the academic performance of the Accounting subject by enabling a significant increase in their level of self-efficacy in relation to the subject.

The study by Hurtado (2017) on self-efficacy beliefs does influence the way a student orients his motivational profile in a certain academic context, finding in his research that women have a higher level of self-efficacy when seeking information to study accounting compared to men.

The fourth hypothesis was presented: Female gender students have greater self-efficacy in independent work than male gender students. The hypothesis was based on the work of (Hurtado, 2017) who found a high self-efficacy of students in independent work, important to achieve better results. In addition, the works of Zimmerman (2000) and Bandura (2006) who found that successful apprentices are able to manage their time, ask for help if necessary, plan learning activities, etc.

A high level of self-efficacy in independent work is one (but not the only) important component of successful learning. The results of this study revealed that the self-efficacy of female students in independent work is higher than that of male students, and the fourth hypothesis was confirmed.

Based on statements in this field, it can be said that female students can better plan time, concentrate on college work in class, force themselves to study and do homework before the deadline. The above also confirms the author's opinion on the study skills of university women and men.

Conclusions

Self-efficacy beliefs underlie motivation, well-being, and personal fulfillment in all walks of life. Reasonable, realistic and challenging goals and self-efficacy are the ones that most influence student motivation. It is the level of self-efficacy that determines what kind of activity a person wants to participate in and how much faith they have in their ability to achieve the stated goal.

Hence, greater academic self-efficacy promotes better results in an academic environment. Therefore, it follows that academic self-efficacy is a person's appreciation of his or her ability to cope with an academic environment. Moreover, people with low self-efficacy do not strive to achieve their goals because they perceive that their efforts are useless people with high self-efficacy, on the other hand, they are motivated to succeed, which helps them achieve their set goals.

It is concluded that different areas of student self-efficacy are interrelated. One can talk about a person's belief in achieving success in a specific area while, as well as the general understanding that a person has of himself, i.e. supports the self-efficacy of students in all areas (learning, hobbies, self-regulation, independent and cooperative work). Knowledge about oneself is acquired gradually, according to the development and life course of the individual.

Thus, self-efficacy beliefs reflect the validity of self-concept. This knowledge is important

for the comparison of the self-efficacy of accounting and business administration students, as it provides a meaningful understanding for educators, since it was found that business administration students had somewhat higher results in academic self-efficacy, are students who trust peers and teachers, self-regulate social self-efficacy by trusting peers and educators.

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