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Entrepreneurial Intention and Motivation to Learn Among Accountancy Students

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Abstract

Objective: To analyze the relationship between entrepreneurial intention and motivation to learn among Accountancy students at the Federal University of Santa Maria, Brazil.

Method: Grounded on the Theory of Planned Behavior, considering the theoretical framework addressing entrepreneurial intention proposed by Liñán and Chen (2009) and motivation to learn by Tho (2017). Therefore, this is a quantitative, descriptive survey. Data were obtained using the Entrepreneurial Intention Questionnaire (Liñán & Chen, 2009) and the Motivation to Learn Questionnaire (Tho, 2017). A total of 219 students were addressed. Data were tabulated and statistically analyzed.

Results: The results showed that the students' motivation to learn, behavioral perception, and entrepreneurial intention were moderate, while high ratios were found for personal attitude and subjective norm. Additionally, no significant correlation was found between the constructs of motivation to learn and entrepreneurial intention. In-depth analyses were performed using regression models, which revealed that entrepreneurial intention influences motivation to learn.

Contributions: This study contributes to a greater understanding of the behavioral aspects of Accountancy students, enabling and encouraging the development of behaviors driven to learn and perform entrepreneurial activities.

Keywords: Entrepreneurial behavior; teaching-learning in Accountancy; Behavioral Accounting.

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1. Introduction

Entrepreneurship is a mechanism that promotes innovation, behavioral development, and, consequently, economic development (Liñán, Rodríguez-Cohard & Rueda-Cantuche, 2011; Minello, Bürger & Krüger, 2017). In this aspect, Omri (2020) points out some contributions of entrepreneurial initiatives such as GDP growth, higher employment and income levels, and the general improvement of society's quality of life.

Liñán and Fernandes-Serrano (2014) refer to entrepreneurs as individuals with an innovative perspective who experiment with new techniques, introduce new products, and create new markets. These individuals differ from others due to their entrepreneurial behavior. Schaefer (2018) describes this behavior according to some individuals' particular characteristics when facing opportunities, which include perceiving, thinking, and acting in an entrepreneurial way. Ajzen (1991) argues that intention predicts such behavior.

In this sense, entrepreneurial intention indicates an individual's effort to engage in entrepreneurial behavior; the more committed an individual to a given behavior, the more likely this behavior will be accomplished (Liñán & Chen, 2009). According to the previous authors, various factors may affect entrepreneurial intentions, such as needs, values, desires, and beliefs.

In the educational context, teaching entrepreneurship is one of the main instruments to improve entrepreneurial intentions of potential and nascent entrepreneurs (Liñán, Rodríguez-Cohard & Rueda-Cantuche, 2011; Krüger, Bürger & Minello, 2019). Students exposed to an entrepreneurial education develop a stronger intention toward entrepreneurship and report more positive attitudes than their counterparts (Gieure, Benavides-Espinosa & Roig-Dobón, 2020).

Silva, Krüger, Minello, and Ghilardi (2019) state that Accountancy students present a strong entrepreneurial intention when they enter the program. This intention decreases significantly by the end of the program though. Therefore, considering this gap, the construct motivation to learn is included in this study because it may be related to this decrease; motivation can be crucial to succeed in the teaching-learning process (Gopalan, Bakar, Zulkifli, Alwi, & Mat, 2017).

Students highly motivated to learn tend to be more efficient in acquiring knowledge (Tho, 2017). Additionally, motivation to learn influences decision-making processes toward direction and focus (Cole, Harris & Feild, 2004), possibly necessary for behavioral aspects. Therefore, we ask: what is the relationship between entrepreneurial intention and motivation to learn among students attending an Accounting Sciences undergraduate program?

In response to this question, the primary objective was to analyze the relationship between entrepreneurial intention and motivation to learn among Accounting Sciences students enrolled in the Federal University of Santa Maria (UFSM). Complementarily, we sought to identify the profile of Accountancy students at UFSM; the motivation to learn of Accountancy students using the instrument proposed by Tho (2017); measure these students' motivation to learn using the instrument proposed by Tho (2017); measure the entrepreneurial intension of students using the instrument proposed by Liñán and Chen (2009); associate the constructs and the variables of motivation to learn and entrepreneurial intention of Accountancy students, and determine the influence of entrepreneurial intention on motivation to learn.

The relevance of this study lies in the need to understand the motivation to learn among Accountancy students and its relationship with entrepreneurial intention. According to Malacarne, Brustein, and Brito (2019), the educational system does not encourage entrepreneurship behavior among students, prioritizing training that prepares professionals to be employees. The authors consider it is challenging to promote entrepreneurship in higher education institutions.

Considering that education promoting entrepreneurship positively influences entrepreneurial intention. Hence, this study is motivated by the need to clarify what elements are the most influential in determining an individual's decision to initiate an enterprise, enabling the design of more effective educational strategies (Liñán, Rodríguez-Cohard & Rueda-Cantuche, 2011). Therefore, the focus is on Accountancy students because of the need to monitor the development of accounting enterprises, considering the training of these workers to identify opportunities and innovate (Silva et al., 2019).

This study's contributions can benefit students, professors, and society. Students may conceive and develop pro entrepreneurial behavior based on evidence and clarify their perspectives toward the job market. In turn, professors can understand the motivation to learn, which affects the acquisition of knowledge, favoring the development of teaching methodologies and focusing on the development of entrepreneurial behaviors.

2. Theoretical Framework

The theoretical framework includes basic themes for further analysis: entrepreneurial behavior and entrepreneurial intention, the teaching of Accountancy and entrepreneurial education, motivation to learn, and similar studies, presented in detail below.

2.1 Entrepreneurial Behavior and Entrepreneurial Intention

In general, behavior can be considered the way individuals act in the face of stimuli and the surroundings. Specifically, entrepreneurial behavior can be described according to particular characteristics some people present when facing opportunities, which are evident in the entrepreneurial manner they perceive, think, and act (Schaefer, 2018).

Entrepreneurial behavior can be learned (Krüger et al., 2019). In this sense, Krüger (2019) notes that one of the ways to develop entrepreneurial behavior is by providing education driven by entrepreneurship. To learn to be an entrepreneur, individuals need to be proactive, which is better predicted by entrepreneurial intention (Liñán, Rodríguez-Cohard & Rueda-Cantuche, 2011).

Entrepreneurial intention comprises the effort and willingness of individuals toward an entrepreneurial behavior in favorable conditions (Cantner, Goethner & Silbereisen, 2017; Souza, Santos, Lima, Cruz, & Lezana, 2016). Intentions are influenced by various factors, though they are voluntary and conscious (Hecke, 2011). Understanding intentions is particularly valuable when the focal phenomenon is rare, obscure, or involves unpredictable delays – as is the case of entrepreneurship (Krueger, Reilly & Carsrud, 2000). Therefore, the entrepreneurial intention has been supported by investigating cognitive factors that can motivate individuals to undertake an enterprise (Fayolle & Liñán, 2014; Krueger, 2017; Paiva, Andrade, Antonialli, & Brito, 2018).

Among the different theories addressing intention, the Theory of Planned Behavior (TPB) stands out (Santos, Moura & Almeida, 2018). The TBP identifies three attitudinal antecedents of intention that influence behavior (Ajzen, 1991). Considering that TBP intends to predict and explain human behavior in specific environments, it is possible to apply this theory's foundations to predict and explain entrepreneurial behavior, considering the intention to start an enterprise (Liñán & Chen, 2009). Hence, based on the TPB, Liñán, and Chen (2009) developed a model of entrepreneurial intention. Figure 1 presents this model.

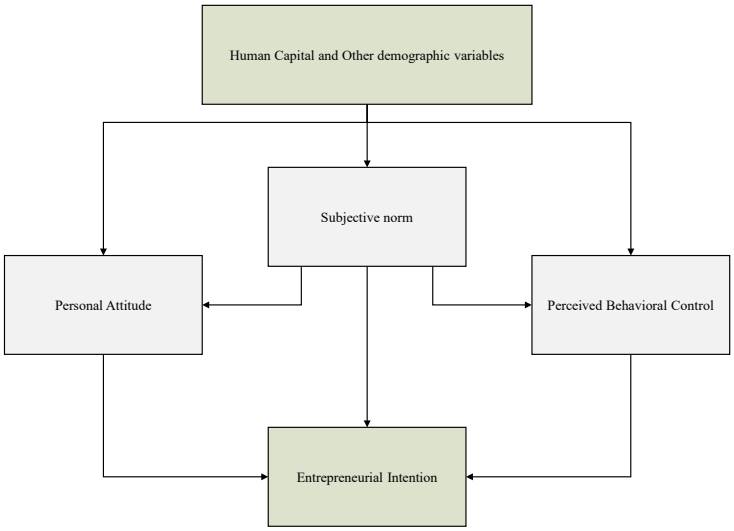

Figure 1. Model of entrepreneurial intention

Source: Adapted by Liñán and Chen (2009, p. 597).

Figure 1 shows that the first variable refers to one's attitude toward behavior; that is, it enables determining the favorable moment for a given behavior. The second variable is the subjective norm, that is, an individual's perception of the surrounding community determining one's behavior.

Next, the third variable reflects one's perception of individual control, leading individuals to adopt a given behavior. Therefore, three independent variables determine an entrepreneurial intention (EI) to adopt a behavior: personal attitude (PA), subjective norm (SN), and perceived behavioral control (PBC), in which the relationship between these three elements and intention grows proportionally, and in turn, predicts behavior (Ajzein, 1991).

Various studies have addressed entrepreneurial intention (Hecke, 2011; Liñán & Chen, 2009; Loiola, Gondimi, Pereira, & Ferreira, 2016; Mirjana, Ana & Marjana, 2018; Vieira & Rodrigues, 2014), among which Silva et al. (2019) stands out. The authors concluded that, in general, Accountancy students have a low intention to undertake an enterprise. Note that working students enrolled in the evening shift, who had already attended courses and training addressing entrepreneurship, more frequently intended to undertake an enterprise than their counterparts.

Therefore, a brief literature review concerning the teaching of Accountancy and entrepreneurial education is presented.

2.2 Accountancy Teaching and Entrepreneurial Education

Accounting education is an activity that teaches paths, methods, and techniques (Özpeynirc, Yücenurşen, Apakc, & Polatc, 2015). In addition to enabling individuals to acquire these skills throughout their professional lives, accounting education has in its essence the concept of continuous learning, through which individuals can be sufficient to meet expectations, following current development and updating knowledge (Özpeynirci et al., 2015).

The techniques educators use to teach accounting content in undergraduate programs vary, including group tasks, seminars, and activities to develop communication skills (Souza, Avelar, Boina, & Rodrigues, 2009). Marion (1996) notes that accounting teaching primarily highlights some technical aspects of the profession, such as bookkeeping, which lead students to believe that the profession is restricted to routine operations, full of details, blurring the importance of accounting in using the information contained in accounting reports to support decision-making processes. In this sense, Beck and Rausch (2015) underline that the accounting field demands better and more in-depth analyses and discussions to understand contexts, entailing the need to teach competent and active professionals.

Therefore, there is a need to develop the teaching of Accountancy directed to entrepreneurship. According to Iwu et al. (2019), entrepreneurial education teaches students to begin and run a business, promotes creative thinking, innovation, a sense of self-esteem and discipline, and seeks to prepare students to be entrepreneurs and contribute to the sustainable development of the economy.

These authors note that education for entrepreneurship enables the acquisition of entrepreneurial knowledge, attitudes, skills, and behavior (Iwu et al., 2019). From this same perspective, Jena (2020) states that education for entrepreneurship promotes the students' subjective norms and entrepreneurial intentions, improving their skills and knowledge. Therefore, education for entrepreneurship in the accounting field is an efficient method to prepare students to transition from college to the job market (Reyad, Al-Sartawi, Badawi, & Hamdan, 2019). These authors consider that the emphasis is not only on acquiring knowledge but also on developing skills and competencies.

Based on the relevance of promoting entrepreneurial behavior in the professional training of accountants and considering the gap in the study by Silva et al. (2019), this study focused on the entrepreneurial intention of Accountancy students and its relationship with motivation to learn. The topic motivation is detailed below.

2.2.1 Motivation to learn

Regarding the learning outcome, studies show that the students' ability to identify, assimilate, and apply knowledge and motivation to learn is essential (Tho, 2017). Motivation in the context of learning is conceived as an internal source that improves, maintains, or mediates cognitive development (Barak, Watted, & Haick, 2016).

The motivation and learning process are deeply connected, in which motivation is the core of a human being's aspirations and achievements. Hence, motivation is crucial for academic success, and without a fighting spirit, nothing is possible, nor within the educational milieu or real-life (Gopalan et al., 2017). Motivation to learn influences decision-making processes concerning direction, focus, and effort applied to a learning activity (Cole, Harris & Feild, 2004).

In this sense, Nguyen and Nguyen (2010) note that motivation to learn improves the students' knowledge and skills because students highly motivated to learn have more efficient strategies and are more committed to accumulating knowledge and skills.

Several theories address motivation to learn. Cognitive theories concerning motivation to learn highlight the study of beliefs, values, and emotions because these are thought to mediate behavior and strongly influence the motivational process (Lourenço, & Paiva, 2010). Therefore, the TPB by Ajzen (1991) and the entrepreneurial intention proposed by Liñán and Chen (2009) are included. Thus, according to the theoretical framework addressed here, this study's objective is to test the following hypothesis:

H_1: There is a significant positive relationship between entrepreneurial intention and motivation to learn among the Accountancy students at UFSM.

2.2 Similar Studies

This section presents studies that are similar to this one. The objective is to facilitate understanding of the constructs and support further analyzes and discussions.

Hecke (2011) validated the model proposed by Liñán and Chen (2009) in the Brazilian context. The author applies the model to Business administration and Accountancy students in Curitiba. The study's objective was to verify whether entrepreneurial intentions differed between the students. Regarding the results, the author noted a need to include more courses to promote the students' entrepreneurial intention.

Loiola et al. (2016) analyzed the effect of variables concerning the perception of context in the college and family environments and the effect of motivational and attitudinal variables on the entrepreneurial intentions of college students. Approximately 3,000 students participated in the study. As for the results, the authors clarified that motivation to learn is the variable that influenced entrepreneurial intention the most, followed by entrepreneurial learning, and at a lower degree, risk perception (Loiola et al., 2016).

Mirjana, Ana, and Marjana (2018) verified the determinants of entrepreneurial intentions according to the TPB among undergraduate students in Slovenia. The study's objective was to explore the effect of personal attitudes toward entrepreneurship, subjective norm, and perceived behavioral control as the three antecedents of entrepreneurial intention recognized by TPB. The results revealed that an individual's entrepreneurial intentions are positively related to personal attitudes toward entrepreneurship; the subjective norm imposed by the external environment, and perceived behavioral control. Therefore, the authors consider that motivational antecedents can be good predictors of entrepreneurial intention.

Silva et al. (2019) analyzed the entrepreneurial intentions of undergraduate Accountancy students from a Brazilian Federal University and concluded that, in general, the students presented low intention to undertake an enterprise. Working students enrolled in the evening shift who had already taken courses addressing entrepreneurship showed stronger intentions towards entrepreneurism than their counterparts though.

Recently, Krüger, Borré, Lopes, and Michelin (2021) analyzed the relationship between the constructs: planned behavior and transformational and transactional leadership among undergraduate Accountancy students. No significant correlation was found between entrepreneurial intention and the types of leadership mentioned above.

Based on the gap of the study by Silva et al. (2019), this study focused on Accountancy students and their relationship with motivation to learn. After presenting the theoretical framework, this study's methodology is explained in detail.

3. Method

To accomplish the objective established for this study, a quantitative approach was adopted to address the problem; a descriptive approach to address the objectives, and a survey to address the theoretical procedures. A questionnaire composed of five blocks of statements was used to collect data. The blocks concerned Motivation to Learn (ML), Personal Attitudes (PA), Subjective Norm (SN), Perceived Behavioral Control (PBC), and Entrepreneurial Intention (EI).

The construct proposed by Tho (2017), composed of five statements, was used to measure ML; the Questionnaire of Entrepreneurial Intention (QEI), previously validated in Brazil (Hecke, 2011), was used to measure EI (Liñán & Chen, 2009). The QEI was developed to measure intentions and the remaining variables that influence it based on theoretical and empirical literature applying TPB to entrepreneurship (Liñán & Chen, 2009).

The QEI comprises four blocks with 22 statements distributed into PA, SN, PBC, and EI. The first three blocks focused on the students' behavioral attitudes and their perceptions regarding personal attitudes. The fourth block concerned entrepreneurial intention; that is, it is intended to capture the students' perceptions regarding entrepreneurial intention. The students answered the instrument according to a seven-point Likert scale for ML, ranging from 1 (strongly disagree) up 7 (strongly agree) and five points for QEI (1=never, 2=rarely, 3=sometimes, 4=often, and 5=always).

Additionally, the students initially answered seven questions related to support complementary data concerning enrollment, term, sex, age, whether the student had a paid job, whether the student had already attended a course addressing entrepreneurship, and whether the students or anyone in their families had performed an entrepreneurial activity. After the instrument had been organized and printed, the class schedules and respective classes were identified to ensure that students would answer the questionnaire only once.

Data were collected in August 2019 on the UFSM campus in Santa Maria. The questionnaires were applied in the classrooms after the professors teaching classes had provided their consent. The students were informed about the study's objective and asked to complete the questionnaire voluntarily and anonymously. The students had some time to complete the instrument, and the questionnaires were collected and later tabulated for analysis. In total, 221 questionnaires were collected.

Two of the questionnaires were removed from the sample because they were incomplete so that 219 questionnaires remained in the analysis. After tabulating and coding data, an electronic spreadsheet was prepared in Microsoft Office Excel®. Next, data were checked to verify potential typing errors. Finally, statistical tests were implemented to treat and analyze data, using Statistical Package for the Social Sciences (SPSS®), when data were quantitatively analyzed and explored based on the models proposed by Liñán and Chen (2009) and Tho (2017).

The minimum and maximum values, means, standard deviation, and variance were calculated for each construct and statement. To treat and analyze the variables that represent motivation to learn and entrepreneurship intention, the scale was standardized from 0 to 100%, which is classified under three categories: Low (mean from 0 to 33.33%), Moderate (mean from 33.34% and 66.66%), and High (mean from 66.67% to 100%) behavioral level (Lopes, 2016).

Next, internal consistency was measured using Cronbach's alpha to estimate reliability (Sampieri, Collado, & Lucio, 2013). The Spearman's Correlation Coefficient was used to establish an association between the students' motivation to learn and entrepreneurial intention to verify associations between two or more variables, identifying and clarifying the variables, the relationships of which will be explored (Moreira & Caleffe, 2008). Spearman's correlation was performed considering that the Shapiro-Wilk and Kolmogorov-Smirnov tests showed data were not normally distributed. The following classifications were adopted to interpret the correlations: coefficients of correlation <0.4 (weak correlation), >0.4 to <0.5 (moderate correlation), and >0.5 (strong correlation) (Hulley et al., 2003).

Then, motivation to learn and entrepreneurial intention were related through a regression model. The statistical regression test explains the variability of the dependent variable, considering the variability of the independent variables (Becker, 2015). The objective is "to predict a single dependent variable based on the knowledge of one or more independent variables" (Hair Jr., Black, Babin, Anderson, & Tatham, 2009, p. 154). Based on the details of the data treatment in this study, the analysis and discussion of results are presented below.

4. Analysis and Discussion of Results

This analysis and discussion of results are separated because of the specific objectives established. Initially, it presents the profile of the students addressed, and then, the descriptive statistics for the constructs addressed are presented along with the instrument and constructs' reliability. The QEI's and ML's constructs were then correlated. Finally, the regression analysis determined the influence of EI on ML, analyzing the relationship between EI and ML. The results are presented and discussed as follows.

4.1 Profile of the Accounting Sciences Students

The study sample was composed of 219 students from the Accountancy program (UFSM), attending the daytime and evening shifts. The respondents were officially enrolled in the program and attended the first to the tenth semesters. The number of students decreases over time (Table 1) because students either drop the program, fail, or change the shift (usually to the evening shift), which reduces the number of students per class. Silva et al. (2020) report this decrease, concluding that 31% of the students in Accountancy drop out of the program in Brazil.

The situation between having a job and the shift in which students are enrolled are detailed in Table 1.

Table 1
Students according to the semester and relationship between having a job and shift

Semester	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	Total
N. of respondents	32	26	21	22	18	23	13	25	24	15	219
%	15%	12%	10%	10%	9%	10%	6%	11%	11%	7%	100%

Shift	**Paid job**		**No paid job**		**Total per shift**	
	Number	**%**	**Number**	**%**	**Number**	**%**
Daytime	26	24.8%	61	55%	87	40.3%
Evening	79	75.2%	50	45%	129	59.7
Total	**105**	**100%**	**111**	**100%**	**216**	**100%**

Source: developed by the authors.

Table 1 shows that most respondents were enrolled in the evening shift (approximately 60%). As for a job contract, most students did not work (51.4%). The analysis between the shift in which students were enrolled and whether they had a job contract shows that most students in the evening shift, 79 (75.2%) worked, which is opposed to the results for the daytime shift, in which most students (≅ 55%) did not work (Table 1). These results indicate that the evening shift enables students to work full-time, which expands their jobs options. Note that three students did not answer the questions concerning the program's shift and job.

Regarding the respondents' sex, approximately 52% (113 students) were male, and 48% (106) were female. Regarding the students' age, most were aged between 18 and 23 (56.6%, 124 students), followed by students aged between 24 and 29 (21%, 46 students). This result shows that most of the Accountancy students addressed in this study are young; hence, they had recently graduated from high school.

Next, we verified whether the students had attended a course or short-duration training addressing entrepreneurship. Most reported they had participated in any course addressing entrepreneurship, approximately 66% of the sample (145 students). Finally, at the end of the block addressing the students' characterization, there was a question asking whether the respondent or any family member had performed or were performing an entrepreneurial activity. Of the 219 respondents, 131 answered affirmatively, representing approximately 60% of the sample.

In general, the sample corresponds to male individuals aged between 18 and 23, attending the evening shift, not working, who had never participated in a course addressing entrepreneurship but were, themselves or a family member, performing an entrepreneurial activity. After characterizing the students' profiles, we present the descriptive statistics and reliability.

4.2 Descriptive Statistics and Reliability

Table 2 shows the respondents' descriptive statistics to analyze the dimensions predicted in the original models: ML, PA, SN, PBC, and EI.

Table 2
Descriptive statistics

Co.	Items	Minimum	Maximum	Mean	Ratio		Standard deviation	Variance
	General	5.00	35.00	23.4703	66.09	Moderate	6.07392	36.892
MA	Male	6.00	35.00	22.0708	61.97	Moderate	6.15386	37.870
	Female	5.00	35.00	25.0476	70.73	High	5.60113	31.373
	General	5.00	25.00	18.0776	71.16	High	4.64308	21.558
AP	Male	7.00	25.00	18.5841	73.27	High	4.68799	21.977
	Female	5.00	25.00	17.4857	68.69	High	5.00	25.00
	General	5.00	25.00	18.9178	74.66	High	4.18852	17.544
NS	Male	5.00	25.00	18.8584	74.41	High	4.55496	20.748
	Female	5.00	25.00	19.0381	75.16	High	3.75173	14.075
	General	6.00	30.00	16.6895	54.10	Moderate	5.38725	29.022
PC	Male	6.00	30.00	16.8850	54.78	Moderate	5.16297	26.656
	Female	6.00	30.00	16.3333	52.87	Moderate	5.45729	29.782
	General	6.00	30.00	17.3151	56.26	Moderate	6.91271	47.786
IE	Male	6.00	30.00	18.1150	59.02	Moderate	6.97541	48.656
	Female	6.00	30.00	16.3905	53.07	Moderate	6.76600	45.779

Legend: Co. = Construct
Valid N: General 219, Male 113, Female 106.

Source: Developed by the authors.

Table 2 shows that a minimum of 5 and a maximum of 35 points were obtained for the ML construct. A minimum of 5 and a maximum of 25 points were obtained for PA and SN, while a minimum of 6 and a maximum of 30 points were obtained for PBC and EI. This difference in the minimum and maximum values of the constructs: motivation and intention were due to the different scores obtained in the Likert scale and the number of variables for each construct.

Table 2 shows that the SN construct presented the lowest standard deviation and variance, revealing uniform answers. The opposite occurred for EI though, which obtained the highest standard deviation and variance between the answers, indicating that the students were not unanimous regarding their intention to undertake an enterprise, which is reinforced by the scores, which, together with the PBC, were the lowest ones.

Regarding the respondents' sex, women presented a higher ratio concerning motivation to learn, while men presented a moderate ratio. Porto and Gonçalves (2017) also verified that women are more motivated and academically engaged than men.

Both sexes presented a high ratio for PA and SN. Men showed the highest mean for PA (personal evaluation regarding entrepreneurship), while women presented the highest mean for SN (they were more frequently influenced by reference people such as parents, siblings, and spouses). PBC and EI showed moderate ratios, while men presented the highest mean for both constructs, which means they are more likely to perform an entrepreneurial activity and believe in their potential (Liñán & Chen, 2009).

Cronbach's alpha was used to estimate the responses' reliability, and a general Cronbach's α = 0.914 was found, indicating that the values resulting from the questionnaire are reliable. Additionally, the reliability of each construct was analyzed: ML (.866), PA (.896), SN (.778), PBC (.903), and EI (.955). Note that all the constructs presented acceptable values higher than 0.7; hence, they are reliable, presenting good internal consistency. Next, we verified the scores concerning having a job and the QEI constructs and ML, presented in Figure 2.

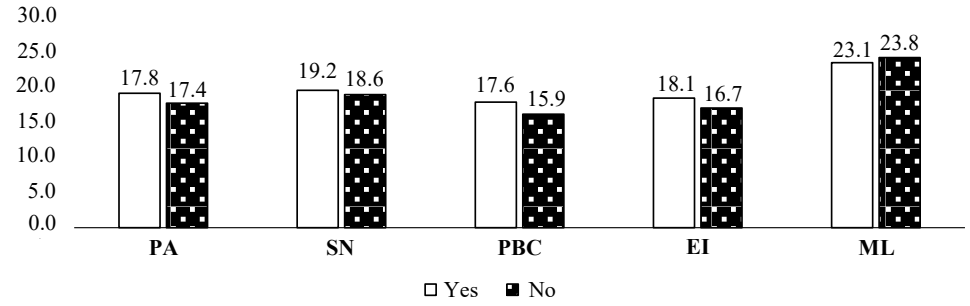

Figure 2. Professional experience according to construct

Source: developed by the authors.

Figure 2 shows that working students present a stronger intention to undertake a business than non-working students. Silva et al. (2019) consider that this difference is due to their professional experience and Krueger et al. (2000) corroborate the perception that prior professional experience can encourage entrepreneurial intentions. On the other hand, working students presented a lower ML than non-working students, which may be explained by the fact that non-working students have more time to dedicate to their studies, which interferes with their motivation to learn.

Hence, lack of time among working students might interfere with their ML. Note that most of the working students attend the evening shift, showing that they work during the day, which restricts their time to study. Later, we compared the scores obtained in the constructs QEI and ML by the students who attended a course addressing entrepreneurship versus those who did not. The results are presented in Figure 3.

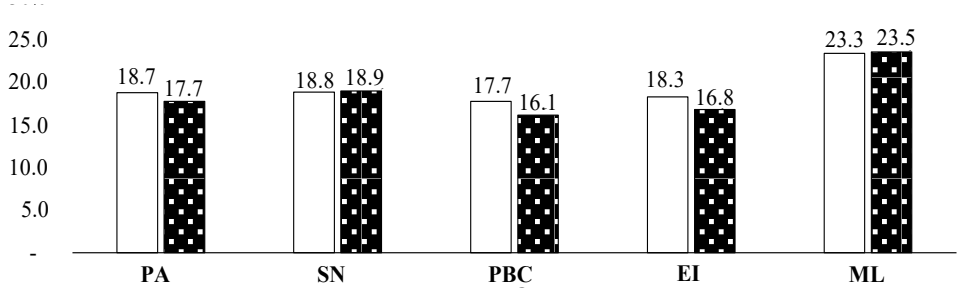

Figure 3. Knowledge regarding entrepreneurship according to construct

Source: developed by the authors.

Greater knowledge regarding the different aspects of entrepreneurship can contribute to more realistic perceptions regarding entrepreneurial activity, indirectly influencing intentions (Liñán & Chen, 2009). As Figure 3 shows, entrepreneurship knowledge obtained higher scores in the PA, PBC, and EI constructs; that is, the students with some knowledge of entrepreneurship presented stronger entrepreneurial intent, considering these three dimensions.

These dimensions are related to personal convenience, easiness, or difficulty in becoming an entrepreneur (Liñán & Chen, 2009). In a previous study, Silva et al. (2019) found that students who attended a course addressing entrepreneurship presented behavior more directed to entrepreneurship, a result that is corroborated by this study's findings.

Note that this difference was not verified for the SN dimension; the results in this dimension were lower among those who attended a course/training addressing entrepreneurship (Figure 3). This dimension is considered an extrinsic factor because it corresponds to social pressure students perceive and influences their decision to assume a behavior that is consonant to the perception of reference people in their lives, that is, what these people think of their choices (Liñán et al., 2011). Likewise, prior knowledge regarding entrepreneurship did not result in students without such knowledge scoring higher in ML. Therefore, having attended a course or training addressing entrepreneurship does not result in higher means for SN or ML. Following, we correlate the constructs.

4.3 Association between Entrepreneurial Intention and Motivation to Learn

Considering data were not normally distributed, Spearman's correlation was used to measure the association between the constructs. The conversion proposed by Hulley et al. (2003) was adopted in this study, in which coefficients of correlations <0.4 present a weak correlation, between >0.4 and <0.5 present moderate correlation, and >0.5 reveal a strong correlation. Table 3 shows the associations between the ML and QEI constructs.

Table 3
Correlation between the constructs

	ML	PA	SN	PBC	EI
ML	**1**				
PA	.055	**1**			
SN	.087	.269**	**1**		
PBC	.014	.574**	.297**	**1**	
EI	.079	.789**	.232**	.646**	**1**

** Correlation is significant at 0.01 (bilateral). Valid N (list wise) 219.

Source: developed by the authors.

The values presented in Table 3 indicate that the association between QEI and ML was not significantly correlated. Motivation to learn can be understood as a desire to learn the program's content. Students with higher levels of ML are more likely to seek more efficient learning strategies to facilitate the acquisition of knowledge (Tho. 2017), which is possibly associated with aspects of QEI, such as PA, PBC, SN, and EI.

Significant correlations at 1% were found though; hence, there is a 99% chance of association only between the QEI dimensions. PA, which explores one's perception regarding the personal convenience of being an entrepreneur (Liñán & Chen, 2009), presented different correlation levels with the remaining constructs.

Association with SN, which refers to a perception of whether "reference people" would support the decision to become an entrepreneur or not (Ajzen, 2001), presented a weak correlation (0.269). In contrast, a strong correlation (Hulley et al., 2003) was found between PA and PBC (0.575), which corresponds to one's self-perception of how easy or difficult it is to become an entrepreneur (Liñán & Chen, 2009), and between PA and EI (0,789), which indicates one's effort toward an entrepreneurial behavior (Liñán & Chen, 2009).

Based on the classification proposed by Hulley et al. (2003), the constructs SN, PBC, and EI were weakly correlated with each other, SN with PBC (0.297) and SN with EI (0.232). Liñán and Chen (2009) note that SN would exert some influence on PA and PBC, arguing that when individuals feel that "reference people" support their decision to become an entrepreneur, they feel more capable of performing it satisfactorily; PBC and EI (0.646) appeared strongly correlated (Hulley et al., 2003).

These results are similar to those found by Silva et al. (2019), who investigated QEI dimensions among the students attending the Accountancy program at UFSM in 2018. The authors reported a strong association between PA and EI, while SN and EI were weakly correlated.

Verification of correlations showed no statistically significant association between QEI and ML. Next, we present the regression analysis, considered an extension of the correlation analysis. It is intended to analyze the predictability and explanation of the variables based on the establishment of the dependent variable and independent variables (Hair Jr. et al., 2009).

4.4 Relationship between Entrepreneurial Intention and Motivation to Learn

Regression analysis is presented in this subchapter. Regression analysis is a statistical technique that enables exploring the relationship between a dependent variable and an independent variable (simple regression) or several independent variables (multiple regression) (Hair Jr. et al., 2009), identifying the significance of explanatory variables, and relating the dimensions to the variables, which are Profile, QEI, and ML.

Initially, the regression analysis considered an index defined by the sum of all dimensions (PA, SN, PBC, EI) to be the explanatory variable and ML the dependent variable. A low value (0.13) was found though when analyzing the quality of the regression model through R2 (Coefficient of determination) for the ML model, meaning that the model presents low explanatory power.

Adjusted R2 (Adjusted Coefficient of determination) considers the number of independent variables included in the regression equation and sample size (Hair Jr. et al., 2009). Note that adjusted R2 was smaller than the coefficient of determination (R2), which can be explained by the inclusion of variables that presented little explanation power or predictability. On the other hand, the standard error of the estimate (SEE) refers to the expected distribution of predicted values that would be observed if multiple samples of data were drawn (Hair Jr. et al., 2009).

Table 4 presents the coefficients for the ML model.

Table 4
Coefficients of the ML model

Model		Non-standardized Coefficient		Standardized Coefficient	t	Sig
		B	Standard Error	Beta		
ML	(Constant)	16.649	1.408		11.828	.000
	QEI	.039	.023	.113	1.672	.096

Source: developed by the authors.

When all the variables in a regression model are standardized (standardized coefficients), Beta assumes value 0 (Table 4), enabling researchers to directly compare the relative effect of each independent variable on the dependent variable (.113). The coefficients showed a positive correlation between the variables (Table 4). While Test 1 is a statistical test of the additional contribution of a variable to the precision of prediction above the contribution of variables already included in the equation (Hair Jr. et al., 2009) (Table 4). This regression model shows that QEI presented a significant relationship at 10% with ML; that is, there is a 90% chance that QEI (PA, SN, PBC, and EI together) influence ML.

To better understand this first result, the relationship between each dimension of QEI (PA, SN, PBC, and EI) and the profile variables, explanatory variables, with ML (dependent variable) was analyzed. Initially, we verified the relationship between PA and the profile variables (independent) with the dependent variable M.For the profile, the variables sex, age, paid job (Job), course on entrepreneurship (CDiscEmpr), entrepreneurial activity (AtivEmpr), and school term (Semester) were included. An R^2=.084 shows the model's low quality, which is a limitation. Next, Table 5 presents the coefficient of the model for the PA dimension and profile with ML.

Table 5
Coefficients of the model for dimension PA and profile

Model		Non-standardized Coefficient		Standardized Coefficient	t	Sig
		B	Standard Error	Beta		
PA and Profile	(Constant)	13.384	3.114		4.298	.000
	Semester	-.136	.143	-.074	-.954	.341
	Sex	2.655	.709	.266	3.743	.000
	Age	.232	.449	.039	.518	.605
	Job	.101	.744	.010	.136	.892
	CDiscEmpr	.027	.788	.003	.035	.972
	AtivEmpr	-.350	.743	-.034	-.470	.639
	PA	.129	.092	.100	1.390	.166

Source: developed by the authors

Table 5 indicates that the PA dimension and profile model was insignificant in predicting ML, except for the variable sex. It shows that these variables, except for sex, do not statistically explain ML. Note that PA refers to the degree to which an individual positively or negatively assesses his/her behavior (Liñán & Chen, 2009; Oliveira, Vieira, Laguía, Moriano, & Soares 2016). The regression analysis showed that this assessment of behavioral perception did not influence the respondents' motivation.

A regression analysis was performed to verify the relationship between SN and profile variables (independent) with ML (dependent). Regarding this analysis, the low R2 (.089) indicates the model's low quality; the higher the value of the Coefficient of determination, the higher the model's quality (Hair Jr. et al., 2009). Table 6 presents the coefficients for the regression model considering the SN dimension and ML profile.

Table 6
Coefficients for the model considering the SN dimension and profile

Model		Non-standardized Coefficient		Standardized Coefficient	t	Sig
		B	Standard error	Beta		
SN and Profile	(Constant)	12.687	3.127		4.057	.000
	Semester	-.159	.143	-.086	-1.110	.269
	Sex	2.528	.707	.253	3.577	.000
	Age	.228	.447	.038	.509	.611
	Job	.291	.750	.029	.388	.698
	CDiscEmpr	-.075	.783	-.007	-.095	.924
	AtivEmpr	-.376	.735	-.037	-.512	.609
	SN	.206	.118	.126	1.744	.083

Source: developed by the authors.

The model considering the SN dimension and profile with ML was significant (10%) only for SN and sex (Table 6). The remaining non-independent variables were not statistically relevant to predict ML. In this sense, there is a 90% chance of SN and sex to influence ML. The SN dimension reflects the perception of reference people, whether these individuals approve or disapprove of an individual's decision to become an entrepreneur (Liñán & Chen, 2009). The sample is homogeneous regarding sex, with men in a slightly larger number. Pansera, Valentini, Souza, and Berleze (2016) state that motivation is determinant for the level and quality of learning and that there is a similar motivational orientation between men and women. Still, observing the descriptive comparison between sexes, female students are highly motivated to learn, whereas male students are moderately motivated.

This dimension comprises the more social component of QEI as it incorporates the influence of reference people on an individual's decision concerning his/her professional career (Oliveira et al., 2016). It is in line with the result obtained, showing that family members, partners, friends, co-workers, and classmates influence the motivation to learn among the Accountancy students at UFSM.

Furthermore, the relationship between PBC and profiles variables (sex, age, whether the individual had a paid job, attended a course addressing entrepreneurship, or performs an entrepreneurial activity), independent variables with the dependent variable (ML). Similar to what was verified in SN and PA, R^2 presented a low value, showing that the model is of low quality. Table 7 presents the coefficients for the model concerning PBC and the variables profile.

Table 7

Coefficients of the model of PBC dimension and profile

Model		Non-standardized Coefficient		Standardized Coefficient	t	Sig
		B	Standard error	Beta		
PBC and Profile	(Constant)	14.781	2.912		5.076	.000
	Semester	-.150	.145	-.081	-1.035	.302
	Sex	2.600	.711	.261	3.660	.000
	Age	.191	.450	.032	.423	.673
	Job	.109	.747	.011	.146	.884
	CDiscEmpr	-.014	.790	-.001	-.018	.986
	AtivEmpr	-.400	.754	-.039	-.530	.597
	PBC	.067	.085	.058	.786	.433

Source: developed by the authors.

Table 7 shows that the relationships between the PBC and the profile variables with ML were not significant, except for sex. Hence, the model indicates a significant likelihood that only sex influences ML. The remaining profile variables and PBC do not appear statistically significant to explain ML variations. Note that the PBC dimension concerns behaviors individuals consider capable of controlling and mastering (Bandura, 1982).

Liñán and Chen (2009) consider that this perceived behavioral control includes not only a sense of power but also a perception that one can control behavior. The regression model presented for the PBC (perceived behavioral control) independent variables and profile with ML was not significant to explain the motivation to learn among Accounting Sciences students.

Next, we sought to verify whether there is a relationship between EI and the profile variables, explanatory variables, with the dependent variable with ML. Regarding the quality of the model, a low R^2 was found, showing that the variables have low explanatory power to explain ML. Table 8 presents the model's coefficients.

Table 8
Coefficients of the model for EI and profile

Model		Non-standardized Coefficient		Standardized Coefficient	t	Sig
		B	Standard error	Beta		
EI and Profile	(Constant)	13.369	2.869		4.659	.000
	Semester	-.145	.143	-.079	-1.019	.309
	Sex	2.689	.707	.270	3.803	.000
	Age	.190	.447	.032	.426	.670
	Job	.142	.741	.014	.191	.849
	CDiscEmpr	-.023	.783	-.002	-.030	.976
	AtivEmpr	-.132	.760	-.013	-.174	.862
	EI	.112	.060	.137	1.859	.065

Source: developed by the authors.

Table 8 shows that the EI dimension and profile model, related to ML, was significant only for EI and sex, showing positive correlation coefficients, revealing a relationship with ML. Furthermore, the model was significant at 10% of likelihood; hence, there is a 90% chance that EI and sex influence ML. The remaining profile variables did not appear statistically significant to explain ML variables.

Regarding EI, the more an individual intends to engage in a specific behavior, the more likely s/he will engage with this behavior in real life (Liñán & Chen, 2009). It reinforces the result obtained in the regression model, which showed that the behavioral dimension is related to entrepreneurial intention and predicts the motivation to learn of future Accounting Sciences students at UFSM.

The regression analysis between QEI, Profile, and ML revealed relationships between some of the QEI individual dimensions and one profile (sex) variable with ML. The significant explanatory relationships for ML occurred in the SN and EI dimensions, indicating that motivation to learn among this study's respondents is influenced/explained by social pressure to engage with behavior or not and reflects the effects of social values on individuals (SN) (Morales, Rebolloso, & Moya, 1994). Therefore, it shows the influence and importance of reference people for students and reflects on their motivation to learn.

It also indicates that these students' motivation to learn can be explained by the EI dimension, representing the objective an individual wants to achieve and the planning process that will make this objective, such as creating a business, a reality (Tubbs, & Ekerberg, 1991).

Therefore, ML can be explained by EI, considering that an individual's intention is intrinsically linked to his/her behavior; hence, any behavior is preceded by an intention (Krueger et al., 2000). Therefore, based on the previous discussion, the null hypothesis is rejected, and the alternative hypothesis is accepted; that is, there is a significant positive relationship between entrepreneurial intention and motivation to learn among Accounting Sciences students at UFSM.

It reveals the importance of promoting entrepreneurial intention among Accounting Sciences students, as it may influence their learning motivation. In general, these results contribute to a better understanding of the first model presented, in which a significant relationship was found between QEI (composed of PA, SN, PBC, and EI) and ML.

5. Final Considerations

This study's objective was to analyze the relationship between entrepreneurial intention and motivation to learn among 219 Accountancy students at UFSM. In general, the sample was composed of male individuals aged between 18 and 23, enrolled in the evening shift, with no job, who never attended a course addressing entrepreneurship, and who themselves, or someone in their families, had already performed entrepreneurial activities.

Next, we measured these students' motivation to learn according to the instrument proposed by Tho (2017). Motivation to learn corresponds to aspects that tend to influence the way students behave in the classroom, taking advantage of teaching conditions to acquire new knowledge (Tho, 2017). The students participating in this study presented moderate motivation to learn.

Next, we measured the students' entrepreneurial intention using the instrument proposed by Liñán and Chen (2009). We verified that the students obtained high ratios in personal attitudes and subjective norms, showing they are interested and have a good impression regarding being an entrepreneur, and also that reference people influence their decisions about becoming entrepreneurs. On the other hand, moderate ratios were obtained in behavioral perception and entrepreneurial intention. Finally, working students present stronger entrepreneurial intention, and are less motivated to learn, which is possibly explained by the fact that they have less time to dedicate to their studies.

Additionally, the constructs motivation to learn and entrepreneurial intention were associated. No statistical correlation was found between QEI and ML. However, a significant association was found between the QEI dimensions. A strong positive association was found between personal attitude and perceived behavioral control and between personal attitude and entrepreneurial intention, which indicates that students see entrepreneurship as a professional option. A weak positive association was found between subjective norms and entrepreneurial intention though, suggesting that whether reference people support their intention to create a business or not is weakly correlated with their entrepreneurial intention.

Finally, we determined the influence of entrepreneurial intention on motivation to learn. The regression models showed that entrepreneurial intention influenced motivation to learn via QEI. Further regression analyzes between QEI and Profile with motivation to learn revealed significant relationships for the subjective norms and entrepreneurship intention dimensions and the variable sex explaining the motivation to learn.

Hence, even though the constructs were not significantly associated with the themes, the regression analysis showed that entrepreneurship intention (the set of its dimension) is positively and significantly related to motivation to learn, mainly because of the subjective norms and entrepreneurial intention dimensions, reinforcing the influence of students' reference people and encouragement to entrepreneurship.

These contributions enable students to understand better their behavioral aspects, motivation to learn, and entrepreneurship intention. This understanding can enhance the promotion of entrepreneurship not only as a professional option but also encourages entrepreneurial behaviors. In addition to the students, this study can contribute to the professors teaching the program addressed here.

These results can support professors in acquiring knowledge regarding the students' entrepreneurial intention and motivation to learn, a factor that can improve more entrepreneurial teaching and improve the teaching-learning strategies. Another contribution refers to the possibility of replicating this study, analyzing entrepreneurial and motivational behavior among students from different programs and institutions.

This is a cross-sectional study so that a single period was analyzed, and only the students of the Accounting Sciences undergraduate program of a public higher education institution were addressed. Additionally, it was restricted to a quantitative approach in which data were collected and treated with statistical analyses, considering previously validated constructs. Additionally, the Coefficient of determination showed the model's low quality, which may restrict adequate inferences.

Future studies are suggested to replicate this study longitudinally, including more periods and considering other undergraduate programs from public and private institutions. A qualitative analysis of data is recommended, using different statistical tests to confirm or improve explanatory power. Additionally, other behavioral constructs can be considered, such as entrepreneurship and commitment.

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