

Achievement goals and dropout potential in Accounting undergraduate programs: a perspective based on Achievement Goal Theory

Crislaine de Fátima Gonçalves Godke

<https://orcid.org/0000-0002-0397-9627> | E-mail: crislaine.godke@gmail.com

Debora de Lima Begnini

<https://orcid.org/0000-0002-3589-154X> | E-mail: begnini@ufpr.br

Simone Bernardes Voese

<https://orcid.org/0000-0002-5555-8250> | E-mail: imone.voese@ufpr.br

Abstract

Objective: To investigate the relationship between achievement goals (mastery and performance) and dropout potential in higher education among Accounting undergraduates.

Method: A questionnaire was administered to students enrolled in on-campus Accounting undergraduate programs, with 131 participants. The analysis consisted of descriptive statistics, mean comparison tests, correlation analysis, and multiple regression analyses.

Results: The findings show that achievement goals focused on mastery were negatively associated with dropout potential, whereas performance-oriented goals were positively associated. In other words, students with mastery goals tend to direct their efforts toward intellectual development and personal growth, which tend to reduce factors leading to dropout. However, when goals are centered on individual performance, external expectations and peer comparison, dropout potential increases.

Contributions: The results highlight the importance of strategically integrating mastery-oriented goals into pedagogical practices in higher education institutions, as well as the need to provide psychological and academic support to students in order to mitigate dropout potential and strengthen student retention in higher education.

Keywords: Achievement goals; Higher education dropout; Accounting education.

Published in Portuguese and English. Original Version in Portuguese.

Round 1: Received in 9/17/2025. Review requested on 1/5/2026. Round 2: Resubmitted on 1/19/2026. Review requested on 2/19/2026. Round 3: Resubmitted on 2/20/2026. Accepted on 2/20/2026 by Simone Alves da Costa, PhD (Editor assistant) and by Gerlando Augusto Sampaio Franco de Lima, PhD (Editor). Published on 5/5/2026. Organization responsible for the journal: ABRACON.

1. Introduction

Research across various fields has highlighted the benefits of goal setting (Yu & Chun, 2024; Mattiev, 2022; Niemivirta et al., 2019). Early empirical studies in motivational psychology have demonstrated its effects on human performance and behavior (Birnberg et al., 2007). Locke and Latham (2002) describe goals as mental representations of desired outcomes, which serve as targets individuals strive to achieve. They help focus energy on relevant tasks, boost commitment, and enhance persistence in the face of challenges.

In the educational context, Achievement Goal Theory (McClelland & Atkinson, 1949) classifies these mental representations into (i) mastery goals and (ii) performance goals. Mastery goals are related to the development of skills and personal improvement, while performance goals focus on demonstrating competence and seeking recognition (Tian et al., 2017). According to Zenorini et al. (2003, p. 166, our translation), these goals “translate students’ expectations regarding certain tasks” and establish how they interpret and react to events in the school environment. Thus, when setting a mastery goal, students tend to engage in challenging tasks and seek knowledge, even if they do not obtain immediate results. When pursuing performance goals, their efforts are directed toward achieving good grades, meeting external standards, and prioritizing results (Tian et al., 2017; Wolters, 2004).

School dropout, on the other hand, refers to the phenomenon in which students abandon school or university before completing the program or educational level in which they are enrolled (Pinheiro et al., 2023; Fritsch et al., 2015). Beyond representing an individual loss, this phenomenon entails social, economic, and institutional implications, as it compromises returns on public and private investments, reduces the workforce, and negatively impacts institutional performance indicators (Santos & Garcia, 2024).

In Brazilian higher education, student dropout has become a growing concern, especially in programs with high dropout rates (Torres-Patiño et al., 2021; Coimbra et al., 2021), such as the Bachelor’s degree in Accounting. According to data from the 2023 Census, the average dropout rate in this program for the most recent cycle (2019–2023) was 49.8% (MEC, 2024), rising to 51.8% when considering cumulative data since 2010. This scenario raises concerns among managers and educators, as it reflects difficulties in retaining students, as well as structural, pedagogical, and social challenges faced by many students entering higher education (Pinheiro et al., 2023).

The literature identifies several reasons for dropping out of higher education (Pinheiro et al., 2023; Pusztai et al., 2022; Durso & Cunha, 2018; Fritsch et al., 2015; Ambiel, 2015). Among the intrinsic factors associated with dropout, demotivation, low self-esteem, learning difficulties, physical or mental health issues, and lack of interest in the chosen program are particularly prominent (Ambiel, 2015). Demotivation is frequently related to a lack of clarity in students’ academic and career goals, which may lead them to drop out even before making a meaningful attempt (Cunha et al., 2016; Leal et al., 2013).

In this context, goal setting emerges as a strategic tool that can promote academic retention among university students. According to Mattiev (2022), well-defined goals help students visualize a greater purpose in their educational journey, as well as foster greater engagement and persistence. Therefore, this suggests that when students have specific objectives, such as developing skills, completing the program, achieving academic performance goals, or entering their desired career, they tend to maintain focus and overcome adversities that could lead them to drop out of higher education.

In this sense, this study aims to investigate the relationship between achievement goals (mastery and performance) and the potential reasons for dropout from higher education in the context of the Accounting program. By exploring this relationship, the study seeks to analyze how mastery and performance goals may influence students' decisions to drop out or continue their studies. Additionally, this investigation aims to identify the factors that most strongly contribute to dropout, considering the role of goals in shaping academic behavior.

Thus, this study is justified by its potential to contribute to discussions on strategies to mitigate dropout rates in higher education by promoting greater engagement and academic success, as well as advancing the literature on academic motivation and complementing previous findings. Therefore, its relevance lies in: (i) examining the use of achievement goals as a tool for promoting engagement in educational settings; (ii) contributing to the debate on the factors that lead to dropout; and (iii) supporting Higher Education Institutions (HEIs) in developing policies and programs that help students define clear and achievable goals. Furthermore, the study is innovative in that it provides a deeper understanding of the motivations and challenges students face prior to dropping out, unlike previous research that relies primarily on retrospective or outcome-based data.

2. Theoretical Framework

2.1 Achievement goals and dropout potential in higher education

Research on goal setting dates back to the 1930s, with the development of psychological theories that explored the role of goals in individual motivation and performance (Leal et al., 2013; Birnberg et al., 2007; Zenorini et al., 2003). In the academic context, research on goals gained prominence in the late 1940s, with the emergence of achievement motivation theories (Tian et al., 2017; Quaglia & Cobb, 1996).

Among the various theoretical approaches in this literature, the one that has attracted the most attention in educational settings is Achievement Goal Theory, developed by McClelland and Atkinson (1949) and later expanded by other psychologists in the 1970s (Quaglia & Cobb, 1996). This theory focuses on understanding how individuals pursue goals and how motivation varies according to the desire for success and the fear of failure (Gouveia et al., 2010).

According to McClelland (1978), achievement-oriented motivation (or the pursuit of accomplishment) is based on individuals' intrinsic desire to overcome challenges, achieve high standards of excellence, and gain recognition for their accomplishments. Individuals motivated by success tend to set challenging but realistic goals and demonstrate commitment to achieving them. In contrast, avoidance-oriented motivation is associated with the fear of not meeting expected standards, which can lead to behaviors such as procrastination, avoidance, or the selection of easier goals to avoid potential failure.

Within these achievement-related motivations, goals are considered a motivational driver that encourages students to overcome challenges and achieve desired outcomes, even in the face of obstacles (Yu & Chun, 2024; Zenorini et al., 2003). One of the assumptions of Achievement Goal Theory is that "students have differing goals or differing reasons for engaging or not engaging in learning activities" (Tian et al., 2017, p. 2). This suggests that students' well-being may be influenced by the goal orientations they adopt. Thus, the establishment of academic goals involves identifying the conditions and circumstances that influence students' choices regarding their objectives, considering factors such as the personal value attributed to them, perceptions of their own abilities, and expectations of outcomes (Yu & Chun, 2024; Elliot, 2005).

Previous studies on Achievement Goal Theory show that the adoption of mastery and performance goals in the classroom promotes the use of adaptive motivational strategies, enhances well-being, and reduces procrastination (Tian et al., 2017; Gouveia et al., 2010; Wolters, 2004). According to Niemivirta et al. (2019), this highlights the potential of goal setting in this context, as it can motivate students to engage more actively in academic tasks, persevere in the face of difficulties, and improve their performance. Furthermore, by setting goals that reflect their desire to learn and develop, students tend to adopt more effective learning strategies, resulting in greater satisfaction and academic achievement and, consequently, potentially reducing dropout rates.

Dropout in higher education is one of the most significant challenges currently faced by educational institutions (Pinheiro et al., 2023; Silva et al., 2020; Coimbra et al., 2021). In developed countries, between 10% and 50% of students drop out of their programs before their second year. In Latin America, these rates are even higher, ranging from 40% to 87%, as illustrated by cases such as Argentina and Guatemala (Torres-Patiño et al., 2021). In Brazil, according to the 2023 Higher Education Census, the cumulative dropout rate reached approximately 56%, revealing a critical scenario for student retention.

This phenomenon is frequently associated with a combination of factors, such as financial difficulties, lack of identification with the chosen program, demotivation, and lack of adequate support (Pinheiro et al., 2023; Durso & Cunha, 2018; Cunha et al., 2016; Leal et al., 2013). According to Marinho-Araújo et al. (2015), this problem is primarily explained by a misalignment between students' expectations and the reality of the program. The authors argue that many students enter university with high expectations about the academic experience and, when faced with difficulties such as excessive workload or lack of interest in the content, ultimately drop out.

Ambiel (2015) conducted a survey in Brazil with experts in the field and found that concerns about career prospects are among the most significant reasons for dropping out of higher education in the country. These concerns reflect both the realization that the chosen program is not a good fit for them and the fear of not being able to secure employment or achieve sufficient financial return after graduation. According to the findings, many students begin to question whether the effort and time invested in their academic training will truly be worthwhile, particularly in the context of an unstable and competitive economic environment. This reinforces the need for institutional strategies that align academic programs more closely with labor market demands and support students in planning their career paths (Pinheiro et al., 2023).

Thus, the literature indicates that goal setting can play an important role in reducing dropout rates. Well-defined goals help students visualize a greater purpose in their educational journey, as well as foster engagement and persistence (Yu & Chun, 2024; Mattiev, 2022; Tian et al., 2017). Therefore, setting goals such as completing the program, achieving desired grades, entering the chosen career, and developing critical thinking, as well as maintaining interest in and commitment to the academic content and activities (Zenorini et al., 2003) can help students stay focused and overcome adversities that could lead them to drop out.

2.2. Study hypotheses

The seminal studies of Achievement Goal Theory (McClelland & Atkinson, 1949; Quaglia & Cobb, 1996) categorize academic goals into two types: performance goals and mastery goals. Performance goals are related to students' desire to excel academically or avoid appearing incompetent to others, whereas mastery goals are associated with students who direct their efforts toward learning, innovation, and intellectual growth (Tian et al., 2017). Despite this distinction, the theory has consistently indicated that both types of goals have the potential to influence social behavior (Zenorini & Santos, 2010).

However, subsequent research refined these classifications by proposing subdivisions within these categories. The study by Elliot and McGregor (2001), for example, introduced the 2x2 model, distinguishing goals into: (i) performance-approach, (ii) performance-avoidance, (iii) mastery-approach; and (iv) mastery-avoidance. According to the authors, when a student seeks to demonstrate competence to others, they are oriented toward performance-approach goals, as they typically seek validation from peers. In contrast, when the focus is on avoiding appearing incompetent and avoiding social disapproval, performance-avoidance goals tend to predominate.

In the case of mastery goals, when students are motivated by the desire to understand content, overcome challenges, or develop new skills, they are guided by mastery-approach goals. Mastery-avoidance goals, although less frequent, reflect a concern about the possibility of not learning adequately or losing mastery of certain knowledge (Elliot & McGregor, 2001).

Empirically, performance-avoidance goals and mastery-approach goals have been the most prominent in the literature. The study by Santos and Mognon (2016), for example, found that mastery-approach goals are positively related to academic performance and perceived efficacy, whereas performance-avoidance goals are associated with negative affect and low achievement. Similar results were reported by Pereira et al. (2022), in which mastery-approach goals showed positive correlations with adaptive personality traits (conscientiousness and openness) and academic performance, whereas the performance-avoidance goals were linked to neuroticism, psychological distress, and lower performance.

On the other hand, the review by Dassow and Santos (2021) indicated that a large portion of the Brazilian literature from 2005 to 2020 adopted a broader approach, focusing on the analysis of mastery and performance goals without employing the 2x2 model. This choice is mainly attributed to the greater theoretical and methodological complexity of this model, as well as the additional demands associated with the operationalization and interpretation of its constructs. Furthermore, the review showed that mastery goals are strongly associated with academic engagement and positive performance, whereas performance goals tend to be associated with lower achievement and reduced use of metacognitive strategies.

For example, the study by Merett et al. (2020), conducted with law, medical, and psychology students at a private university in the state of Paraná, Brazil, found that students oriented toward mastery goals demonstrated greater persistence in the face of difficulties, better performance in assessments, and greater use of self-regulated learning strategies compared with their peers predominantly oriented toward performance goals. The authors highlight that, although the pursuit of social recognition and high performance also functions as a motivational factor, this type of orientation tends to promote more superficial engagement with academic activities and reduce the quality of learning in the long term.

Regarding studies in the business field, such as Accounting programs, no studies were found that specifically address the relationship between goal orientation and the use of motivational strategies. However, Brazilian and international research suggests that the application of self-regulated learning strategies is an important factor for academic success and the prevention of dropout. The study by Castro et al. (2016, p. 80), for example, identified a positive relationship between learning strategies and intrinsic motivation, in which students engage in activities out of interest and personal satisfaction rather than for external rewards. According to the authors, “intrinsically motivated students study willingly and for pleasure and, therefore, value strategies that enhance their learning outcomes” and tend to show greater persistence.

Thus, given the limited number of studies and the originality of the topic in this field, the initial approach of the Achievement Goal Theory was adopted, which distinguishes between mastery and performance goals, considering that the 2x2 model has not been widely used in Brazilian research (Dassow & Santos, 2021). Furthermore, this model may require more extensive and complex psychometric instruments, which could compromise participant adherence and the feasibility of data collection.

Therefore, this study proposes the following research model (Figure 1):

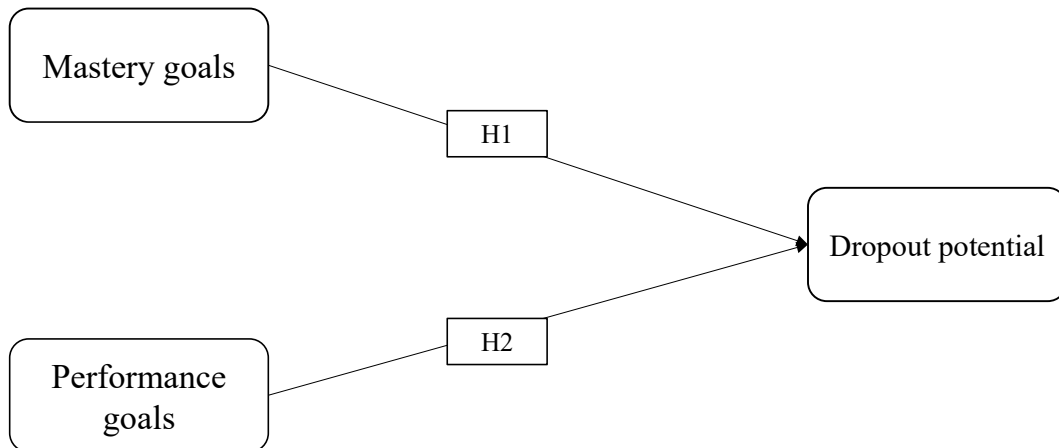


Figure 1. Research model

Source: Prepared by the authors, 2025.

Hypothesis 1 (H1) proposes that **the adoption of mastery goals is negatively related to dropout potential in higher education among Accounting students**, and Hypothesis 2 (H2) proposes that **the adoption of performance goals is positively related to dropout potential in higher education among Accounting students**.

The first hypothesis reflects the idea that, when developing objectives in educational settings, focusing on mastery goals contributes to deeper engagement with the content and promotes the use of metacognitive and self-regulated learning strategies (Zenorini et al., 2003). Emphasizing continuous learning and development tends to motivate students to overcome obstacles encountered during the program, as these goals are generally associated with intrinsic motivation (Dassow & Santos, 2021; Tian et al., 2017), in which students are more concerned with the learning process than with external validation or performance assessments. This orientation may result in greater persistence, engagement, and academic resilience, as well as reduced dropout potential.

Conversely, the second hypothesis suggests that, by adopting performance goals (such as achieving a specific grade or comparing oneself to other students), students may become excessively focused on outcomes, which can lead to increased anxiety and stress (Pereira et al., 2022; Santos & Mognon, 2016). When the primary objectives are performance and external validation, students may perceive difficulties and failures as indicators of inability, which tends to reduce their intrinsic motivation and may increase feelings of failure (Zenorini et al., 2003).

In highly demanding programs, such as Accounting, where the content load and challenges are substantial (Cunha et al., 2016; Leal et al., 2013), such a mindset can be detrimental, as students may become demotivated when faced with difficulties. As a result, performance goals may represent a risk factor for increased dropout rates, as frustration and fear of not meeting expectations may lead students to abandon the program (Marinho-Araújo et al., 2015).

3. Methodology

3.1. Characterization, sample, and data analysis

This descriptive study uses a survey design with a quantitative approach (Marconi & Lakatos, 2019). The population comprises 106,654 students enrolled in on-campus Accounting programs at Brazilian higher education institutions (public and private), according to the Higher Education Census published by the Ministry of Education (MEC) in 2024. The choice of this program is justified by the high dropout rates in Brazil, which, in 2023, were approximately 52% (MEC, 2024), as well as by the researchers' familiarity with the field. The sample is non-probabilistic and consists of participants who responded to the study instrument.

Data were collected using an online survey questionnaire composed of three sections. The first section employed the Achievement Goals Assessment Scale (Escala de Avaliação das Metas de Realização – EAMR) by Zenorini et al. (2003). The second section used the Reasons for Dropout in Higher Education Scale (Escala de Motivos para Evasão no Ensino Superior – EMEES) by Ambiel (2015). Both sections were rated on a 5-point Likert scale, with the first section ranging from strongly disagree to strongly agree, and the second section ranging from very weak to very strong. Finally, the third section included sociodemographic questions such as age, gender, program-related information, employment status, parental status, and whether the student had to relocate to another city to pursue their studies. The data collection instrument underwent content validation by four doctoral students in Accounting to ensure its clarity, relevance, and suitability for the study context.

The questionnaire was distributed via email between December 2024 and January 2025, and sent to 1,263 academic offices of HEIs—150 public and 1,113 private—registered on the e-MEC Platform in 2024 that offered face-to-face Accounting programs that were currently active. In addition, social media platforms such as LinkedIn, WhatsApp, and Instagram were used to increase the reach and encourage student participation. The sample comprised 170 respondents. However, among these participants, 21 had completed the Accounting program, 16 had never attended it, and 2 declined to participate in the study, resulting in 131 valid responses, which constitute the final sample.

The participants provided informed consent prior to completing the questionnaire. This consent form outlined the ethical aspects of the study and ensured the confidentiality of the information provided, as well as its exclusive use for academic purposes. The document emphasized that participation was voluntary and that respondents could withdraw at any time without penalty. Participants who did not provide consent were automatically directed to the end of the questionnaire, as occurred with the two respondents previously mentioned. Furthermore, the instruments used in this study (EAMR and EMEES) had undergone ethics committee review in their original versions.

Regarding the quantitative approach, descriptive statistics, mean comparison tests, and multivariate analyses were conducted using JASP® (version 0.18.3.0) and Stata® (version 17). Descriptive statistics were used to profile the respondents and provide a preliminary analysis of goals and reasons for dropout in higher education. Mean comparison tests were conducted to assess whether there were significant differences in the mean scores of potential reasons for dropout between students from public and private institutions and across program periods (Fávero & Belfiore, 2017). Finally, multivariate analyses, such as correlation analysis and multiple regression analysis (OLS), were used to examine the relationships among the study variables.

3.2. Research variables

The dependent variable refers to the EMEES scale, which addresses the potential reasons for dropout in higher education. The instrument developed by Ambiel (2015) underwent semantic adaptation to fit the context of the students in the Accounting program and consists of 45 items distributed across seven dimensions: (i) institutional—quality of faculty and institutional infrastructure; (ii) personal—uncertainty regarding the choice of program and family-related aspects; (iii) lack of support—financial constraints and/or the need to balance studies, work, and family; (iv) career—concerns or realizations regarding future career prospects, such as job tasks and labor market demands; (v) performance—students' academic performance; (vi) interpersonal—difficulties in relationships with peers and others involved in the teaching–learning process; and (vii) autonomy—difficulty in assuming responsibilities. Examples of items on the scale include: “Low quality of faculty”; “Doubts regarding my professional choice”; “Not having time to participate in extracurricular activities”; “Realizing that professional activity will not be as enjoyable as I imagined”; “Having poor performance in some subjects”; and “Differences between my age and that of my peers.” The full scale can be requested from Ambiel (2015).

The variable of interest is achievement goals and is measured using the instrument developed by Zenorini et al. (2003) (EAMR), which is subdivided into (i) performance goals, with 11 items, and (ii) mastery goals, with 6 items. Mastery goals are related to students' intrinsic motivation, whereby they attribute success to their own efforts. Performance goals, in contrast, are often associated with external factors and the pursuit of external validation. According to Zenorini et al. (2003), goals reflect different ways of approaching academic tasks, which may result in distinct behavioral patterns. From this perspective, analyzing these components separately helps avoid bias arising from the overall scale mean (see Section 3.3.1, Hypothesis Testing). Examples of items related to performance goals include: “In my class, I want to do better than everyone else”; “One reason why I don't participate in class is to avoid appearing ignorant.” Examples of mastery goals include: “I like assignments where I learn something, even if I make a lot of mistakes”; “One reason why I do schoolwork is because I like learning new things.” The full set of scale items is available in Zenorini et al. (2003).

Control variables included higher education institution (HEI), gender, age, parental status, whether the student relocated to another city, and paid employment. These variables are supported by prior literature demonstrating their association with dropout rates in higher education. For example, Silva et al. (2007) found that dropout rates are higher in private institutions, with an average rate of 26% compared to 12% in public institutions. It is important to note that this difference may reflect the distribution of students across sectors, with a higher proportion enrolled in private institutions than in public ones, which may influence the overall average rate (Silva et al., 2007).

Pusztai et al. (2022), Silva et al. (2020), and Durso and Cunha (2018) conclude that gender was a determining factor in their models, with men showing a greater likelihood of dropout. These authors suggest that women tend to be more academically resilient. Age is also identified as a determinant of dropout behavior, with increasing age raising the probability of dropping out of the program by up to six times (Durso & Cunha, 2018). These findings may reflect the multiple responsibilities assumed by students and the tension between higher education and participation in the labor market. In addition, having children, living alone, and relocating to another city for study purposes may influence dropout or dropout potential (Pinheiro et al., 2023). Pusztai et al. (2022) highlight that the rate of completion among mothers in higher education is relatively lower compared to students without children.

The variable “thinking about dropping out of the program” was proposed by the authors of this study. Its purpose was to assess whether students’ responses align with the scale of potential reasons for dropout, given that prior consideration of leaving the program is expected to be reflected in higher levels of dropout potential. The program period was also included as a control variable, as previous studies suggest that students are more likely to drop out during the early years of their undergraduate studies, and that the risk decreases as they progress toward completion (Silva, 2013; Silva, 2020). Finally, regional dummy variables were included, given that some regions of Brazil, such as the South and Southeast, account for approximately half of the undergraduate enrollments in the country. The higher concentration of students and greater access to higher education in these regions may be associated with higher average dropout propensity. All variables used in this study are summarized in Table 1, along with their respective abbreviations, expected signs, descriptions, and references.

Table 1

Research variables

Variable	Acronym	Operational description	Sign	Reference
Dependent variable				
Potential reasons for dropout in higher education	PM_eva	Mean score of the Likert scale for Reasons for Dropout in Higher Education		(Ambiel, 2015)
Independent variables of interest				
Performance achievement goals	Mdes	Mean score of the construct from the Likert scale of the Achievement Goals Assessment Scale de Zenorini et al. (2003)	(+)	(Zenorini et al., 2003)
Mastery achievement goals	Mapr		(-)	
Independent control variables				
Institution	Inst	<i>Dummy</i> : (0) public institution and (1) private institution	(+)	(Silva Filho et al., 2007)
Gender	Gen	<i>Dummy</i> : (0) female and (1) male	(+)	(Silva, 2013; Durso & Cunha, 2018; Silva, 2020; Pusztai et al., 2022)
Relocation Status	Desl	<i>Dummy</i> : (0) did not relocate and (1) relocated to another city	(+)	(Pinheiro et al., 2023)
Parental Status	TF	<i>Dummy</i> : (0) no children and (1) has children	(+)	(Coimbra et al., 2021; Pusztai et al., 2022)
Paid Employment	Tra	<i>Dummy</i> : (0) does not have paid employment and (1) has paid employment	(+)	(Durso & Cunha, 2018; Silva, 2020; Pusztai et al., 2022)
Living alone	Msoz	<i>Dummy</i> : (0) does not live alone and (1) lives alone	(+)	(Ambiel, 2015; Pinheiro et al., 2023)
Age	Ida_z	Age standardized using Z-score	(+)	(Silva, 2013; Durso & Cunha, 2018)
Thinking about dropping out	PD	<i>Dummy</i> : (0) has not considered dropping out and (1) has considered dropping out	(+)	Proposed in this study
Program period (1st year, 2nd year, 3rd year, and 4th year)	Per1 Per2 Per3 Per4	<i>Dummy</i> : (0) is not in the program period and (1) is in the program period	(-)	(Silva, 2013; Silva, 2020)
Region (South, Southeast, North, Northeast, and Midwest)	RSul RSud RNor Rnord Rcen	<i>Dummy</i> : (0) does not belong to the region (South, Southeast, North, Northeast, and Midwest) and (1) belongs to the region	(+)	(Silva Filho et al., 2007)

Source: Prepared by the authors, 2025.

3.3. Econometric model

The econometric model of the study is presented in Equation 1:
Equation (1)

$$PM_eva_i = \beta_0 + \beta_1 Mdes_i + \beta_2 Mapr_i + \beta_3 inst_i + \beta_4 Gen_i + \beta_5 Desl_i + \beta_6 TF_i + \beta_7 Tra_i + \beta_8 Ida_z_i + PD_i + Per_i + R_i \varepsilon_i$$

Where, PM_eva_i = potential reasons for dropping out of higher education; $Mdes_i$ = mean score of the performance goals construct; $Mapr_i$ = mean score of the mastery goals construct; $inst_i$ = type of higher education institution (public or private); Gen_i = gender (female or male); $Desl_i$ = relocation status (relocated or not relocated to another city for study purposes); TF_i = parental status (has children or not); Tra_i = paid employment (has paid employment or not); Ida_z_i = age standardized using Z-score; PD_i = having considered dropping out of the program or not; Per_i = program period dummy; R_i = regional dummy; ε_i = Error term; i = subscript representing each observation in the sample.

3.3.1 Hypothesis Testing

The research hypotheses were tested using one-tailed statistical tests. The null hypothesis assumes no relationship between the variables analyzed, whereas the alternative hypotheses (H1 and H2) reflect the expected theoretical direction of the relationships between achievement goals and dropout potential in the Accounting program. These are:

- H1.** There is a negative and statistically significant relationship between mastery goals and dropout potential in higher education among students in the Accounting program.
- H2.** There is a positive and statistically significant relationship between performance goals and dropout potential in higher education among students in the Accounting program.

It is important to note that the dependent variable derived from the Likert scale was operationalized as the mean score of the items on the EMEES scale. This is a common procedure in studies using psychometric scales and assumes a continuous approximation for purposes of multivariate analysis.

3.4 Scale reliability

After data collection, the reliability of the instruments used in the study was assessed. Cronbach's alpha was calculated, which, according to the literature, is appropriate for evaluating the internal consistency of responses by considering the correlations among items (Field, 2020). The results for the EAMR scale were: (i) 0.826 for the performance goals construct; and (ii) 0.829 for the mastery goals construct. The overall reliability coefficient for the instrument, considering all 17 items, was 0.823.

Regarding the EMEES scale, the overall reliability coefficient of the instrument, composed of 45 items, was 0.824. Statistical literature suggests that values above 0.70 indicate acceptable internal consistency (Fávero & Belfiore, 2017). The results for both the achievement goals scale and the reasons for dropout in higher education scale indicate good reliability, with values above 0.80 for both the constructs and the overall instrument. Therefore, no items needed to be excluded from the scales, which supports the reliability of the measures and justifies proceeding with the analyses.

4. Presentation and discussion of results

4.1 Participant profile

Table 2 presents the participants' sociodemographic characteristics.

Table 2
Participant profile

Characteristics		%	Characteristics		%
Program period	1st year	28.24%	Have you considered dropping out of the program?	Yes	57,25%
	2nd year	17.56%		No	42,75%
	3rd year	23.66%			
	4th year	30.53%			
Age	18 to 25	55.73%	Children	Yes	35,88%
	26 to 32	20.61%		No	64,12%
	33 to 40	12.21%	Paid employment	Yes	90,08%
	Above 40	11.45%		No	9,92%
HEI	Public	75.57%	Have you relocated to another city?	Yes	22,14%
	Private	24.43%		No	77,86%
Region	South	56.49%	Gender	Female	49,61%
	Southeast	7.63%		Male	50,39%
	Northeast	15.27%	Do you live alone?	Yes	27,48%
	Midwest	6.87%		No	72,52%
	North	13.74%			

Source: Prepared by the authors, 2025.

These results indicate that the majority of students in the sample are between 18 and 25 years old and are enrolled in public HEIs. Regarding gender, participation was balanced between female and male students. In terms of program period, fourth-year students were the most represented. With respect to employment, a substantial proportion of participants reported having paid employment (90%). This finding is consistent with the findings of Durso and Cunha (2018), who observed that a large proportion of students in this program work during their undergraduate studies. Additionally, most students reported not having children, not living alone, and not having relocated to another city for their studies. Regarding regional distribution, most participants were from the South, which may reflect the researchers' geographic location; however, there was meaningful representation from the North and Northeast regions.

Regarding the question “Have you ever considered dropping out of the program?”, 75 participants (57.25%) reported that they had considered dropping out of the Accounting program. This figure is significant and shows that more than half of the students in the sample have considered abandoning the program, which suggests a need to investigate the reasons leading to dropout to support the decision-making of public policymakers, higher education institution managers, educators, and the students themselves. In contrast to this finding, Silva et al. (2020) identified that, on average, 31% of Accounting students in Brazil drop out, a substantive proportion, especially when considering the social implications and the inherent costs of dropping out of higher education, particularly for public HEIs.

Regarding the descriptive analysis of the items on the achievement goals scale, it is noteworthy that the highest mean score for performance goals (4.44) was observed for item 8, “An important reason why I study hard is because I want to increase my knowledge.” Among the performance goals items, the highest mean score (4.01) was for item 1, “It is very important for me to be perceived as someone competent and prepared in my class.” As for the dropout scale, the highest mean scores for potential reasons for dropout were, respectively, 3.34, 3.28, and 3.28 for “financial difficulty,” “disappointment with the program,” and “serious illness in the family,” whereas the lowest mean score (1.59) was observed for “lack of books in the library.”

4.3 Multivariate data analysis

4.3.1 Mean tests

Before proceeding with the correlation and regression analyses, the Mann-Whitney test (two groups) and the Kruskal-Wallis test (k groups) were conducted to assess whether there were significant differences in the potential reasons for dropout between students in public and private institutions and across different program periods. The choice of these tests was based on the non-normal distribution of the dependent variable, as indicated by the Kolmogorov-Smirnov test ($\text{Prob } Z < 0.05$).

Previous literature has documented differences in motivations for dropout across groups, for example, due to distinct socioeconomic and cultural characteristics of higher education institutions and variations in academic engagement over time (Cunha et al., 2016). Marinho-Araújo et al. (2015) and Tinto (2006) highlight that the first year represents an integration phase, in which adaptation plays a critical role, distinguishing it from other periods. However, no statistically significant differences were identified between the groups analyzed. The Mann-Whitney test did not indicate statistically significant differences ($p\text{-value} = 0.120$), and the Kruskal-Wallis test likewise yielded non-significant results ($p = 0.151$). Thus, both tests indicate a failure to reject the null hypothesis ($\text{Prob } Z > 0.05$), suggesting the absence of statistically significant differences between the groups.

4.3.2 Correlation analysis

Correlation analysis was performed using Spearman’s correlation, in which coefficients closer to -1 or 1 indicate a stronger association (Fávero & Belfiore, 2017). The purpose of the analysis was to examine the relationships between the dependent variable and independent and control variables, as well as to assess potential multicollinearity prior to the regression analysis (Table 3).

Table 3

Spearman correlation matrix

		PM_eva	Mdes	Mapre	Inst	Gen	idade	Desl	TF	Trab	Msoz
PMeva		1									
Mdes	c	0.1214	1								
	s	0.1672									
Mapre	c	-0.1568	0.1970	1							
	s	0.0738*	0.0241**								
Inst	c	-0.1365	0.1549	0.1309	1						
	s	0.1200	0.0772*	0.1363							
Gen	c	-0.0991	0.1085	-0.0421	0.0667	1					
	s	0.2600	0.2173	0.6327	0.4489						
idade	c	0.1065	-0.0433	0.0885	-0.1273	0.0127	1				
	s	0.2258	0.6231	0.3146	0.1473	0.8851					
Desl	c	0.0301	-0.0684	-0.1549	-0.0464	0.0879	-0.2044	1			
	s	0.7325	0.4377	0.0772*	0.5988	0.3183	0.0192*				
TF	c	0.1740	0.0078	0.2230	-0.0919	-0.1490	0.3964	-0.0922	1		
	s	0.0468**	0.9296	0.0105***	0.2965	0.0895*	0.0000***	0.2950			
Trab	c	-0.0402	0.1423	0.1020	0.1887	0.0281	0.2442	-0.2535	0.0886	1	
	s	0.6487	0.1051	0.2464	0.0309**	0.7503	0.0049***	0.0035***	0.3143		
Msoz	c	0.0868	0.0600	-0.0043	-0.0714	0.0295	0.0258	0.4131	-0.1040	-0.0244	1
	s	0.3241	0.4962	0.9610	0.4177	0.7380	0.7697	0.0000***	0.2373	0.7816	
Rsul	c	0.0798	0.0169	-0.0078	0.1048	0.1453	0.0897	0.0229	-0.0176	0.2752	0.1609
	s	0.3648	0.8479	0.9299	0.2337	0.0978*	0.3080	0.7949	0.8415	0.0015***	0.0664*
Rsud	c	-0.0125	-0.1256	-0.0870	0.2380	-0.1747	-0.0564	-0.0840	0.0846	-0.0007	-0.1126
	s	0.8869	0.1530	0.3232	0.0062***	0.0460**	0.5225	0.3399	0.3364	0.9934	0.2005
Rnor	c	-0.0695	0.1370	0.1524	-0.0721	-0.1361	-0.0787	0.0008	0.0713	-0.2383	-0.0967
	s	0.4303	0.1186	0.0822*	0.4132	0.1212	0.3715	0.9926	0.4185	0.0061***	0.2720
Rnord	c	0.0348	0.0315	0.0259	-0.1919	-0.0032	-0.0177	0.0804	-0.0520	-0.1431	-0.0236
	s	0.6931	0.7213	0.7689	0.0281**	0.9707	0.8409	0.3614	0.5551	0.1031	0.7891
Rcent	c	-0.0982	-0.1326	-0.1378	-0.0842	0.0885	0.0156	-0.0721	-0.0773	-0.0108	-0.0320
	s	0.2646	0.1311	0.1166	0.3391	0.3150	0.8597	0.4129	0.3800	0.9027	0.7168
CP	c	-0.1047	0.0341	0.1456	-0.1594	-0.0217	-0.2132	0.0739	0.0256	-0.2455	-0.1203
	s	0.2339	0.6989	0.0971*	0.0690**	0.8053	0.0145***	0.4016	0.7713	0.0047***	0.1710
CS	c	-0.1226	-0.0903	-0.0061	0.0645	-0.1038	-0.0215	-0.0528	-0.0524	0.0861	-0.0594
	s	0.1631	0.3051	0.9447	0.4641	0.2378	0.8072	0.5495	0.5525	0.3284	0.5007
CT	c	0.1530	-0.0176	-0.0391	-0.0239	0.1574	-0.0071	0.1790	0.0703	0.0046	0.0596
	s	0.0811*	0.8419	0.6576	0.7861	0.0726*	0.9355	0.0408**	0.4248	0.9585	0.4990
CQ	c	0.0625	0.0575	-0.1012	0.1246	-0.0382	0.2327	-0.1938	-0.0467	0.1646	0.1117
	s	0.4785	0.5144	0.2502	0.1563	0.6648	0.0075***	0.0265**	0.5964	0.0602*	0.2041
PD	c	0.3663	0.0319	-0.0887	-0.1552	-0.1786	0.0914	-0.0596	0.2281	-0.0288	0.0480
	s	0.0000***	0.7179	0.3139	0.0768*	0.0413**	0.2993	0.4991	0.0088***	0.7444	0.5860

		PM_eva	Mdes	Mapre	Inst	Gen	idade	Desl	TF	Trab	Msoz
Rsul	c	1									
	s										
Rsud	c	-0.3276	1								
	s	0.0001***									
Rnor	c	-0.4548	-0.1147	1							
	s	0.0000***	0.1919								
Rnord	c	-0.4837	-0.1220	-0.1694	1						
	s	0.0000***	0.1650	0.0531**							
Rcent	c	-0.3095	-0.0781	-0.1084	-0.1153	1					
	s	0.0003***	0.3754	0.2178	0.1898						
Per1	c	-0.1334	-0.1165	0.1436	0.2051	-0.1034	1				
	s	0.1287	0.1851	0.1017	0.0188**	0.2400					
Per2	c	0.0003	0.1696	0.1072	-0.1959	-0.0460	-0.2895	1			
	s	0.9972	0.0528**	0.2229	0.0249**	0.6017	0.0008***				
Per3	c	0.0177	-0.0248	-0.0657	0.0133	0.0618	-0.3493	-0.2569	1		
	s	0.8410	0.7787	0.4559	0.8798	0.4832	0.0000***	0.0031***			
Per4	c	0.1138	-0.0033	-0.1683	-0.0510	0.0820	-0.4160	-0.3060	-0.3691	1	
	s	0.1955	0.9698	0.0546**	0.5629	0.3516	0.0000***	0.0004***	0.0000***		
PD	c	0.0508	0.0160	0.1208	-0.1480	-0.0703	-0.1091	0.0337	0.0818	0.0033	1
	s	0.5641	0.8563	0.1694	0.0915*	0.4248	0.2148	0.7020	0.3532	0.9699	

Note. ***Correlation is significant at the 1% level; **Correlation is significant at the 5% level; *Correlation is significant at the 10% level. c = Correlation coefficient. s = Significance (rho p). Rsul = South; Rsud = Southeast; Rnor = North; Rnord = Northeast; Rcent = Midwest; Per = (1) first year of the program; (2) second year of the program; (3) third year of the program; (4) fourth year of the program.

Source: Study data, 2025.

The main results indicate that the Mapr variable is negatively associated with the PM_eva variable. This finding suggests that dropout potential is inversely related to the presence of mastery goals. Thus, when mastery goals are present, dropout potential tends to be lower.

The variable Mdes was not significantly correlated with PM_eva; however, a positive coefficient was observed, suggesting the need for further investigation of this relationship. The absence of a significant association between performance goals and dropout potential may indicate that this orientation alone does not explain dropout potential, reinforcing the need for multivariate analyses that account for contextual control variables. The result for mastery goals highlights the importance of fostering these goals in higher education, as they may enhance student engagement and intrinsic motivation and promote persistence in the program, regardless of outcomes linked to extrinsic expectations and performance-related factors (Elliot & McGregor, 2001).

Regarding the control variables, having children was positively associated with dropout potential. As reported in previous literature, family responsibilities are considered determinants of dropout (Pinheiro et al., 2023; Pusztai et al., 2022). Furthermore, the variable “thinking about dropping out of the program” was positively associated with PM_eva at the 1% level. This result provides support for the validity of the PM_eva scale, indicating that students who have considered dropping out are more likely to exhibit higher dropout potential.

The results also indicate that the variable “thinking about dropping out” was associated with three control variables: private institution, male gender, and having children. This finding indicates potential multicollinearity concerns in the regression model. In addition, gender was associated with the third year of the program, which, in turn, was associated with dropout potential. This finding is consistent with previous studies indicating that institution type, gender, and having children are associated with a higher risk of dropout (Pusztai et al., 2022; Silva, 2020; Durso & Cunha, 2018; Silva, 2013).

Private institutions were associated with dropout potential, which may be related to factors such as tuition costs, payment arrears, and academic difficulties, as suggested by Silva (2013). Consistent with prior research, male students were more likely to exhibit higher dropout potential. This may be related to the association between male gender and having children, which, in turn, is linked to dropout potential and may reflect the influence of family responsibilities. It is noteworthy that the third year of the program (per3) was significantly associated with PM_eva. This finding differs from previous (Silva, 2013; Silva, 2020), which suggest that dropout risk tends to be higher in the early years of the program or decreases as students progress toward completion.

The results are in line with Cunha et al. (2016) though, indicating that the early years of the program, particularly the first year, represent phases of academic enthusiasm. This is supported by the finding that the first year of the program (pre1) is significantly associated with mastery goals; that is, students are motivated to learn for their own sake and to increase their knowledge in the first year, but tend to shift away from this orientation over time. This may reflect students’ frustration with the program, the institution, academic demands, professional expectations, or other challenges encountered during their studies. These preliminary results underpin the regression analysis presented in the following section, which allows for the assessment of the combined effect of achievement goals on dropout potential.

4.3.3 Regression analysis

The econometric model was estimated using multiple regression analysis (OLS), which is appropriate for addressing the research objective and testing the study hypotheses. Initially, the assumptions of the regression model were verified following Fávero and Belfiore (2017); the results of these diagnostic tests are presented in Table 4.

Table 4

Regression assumptions

Assumption	Test	Model 1	Model 2	Model 3
Normality of residuals	Shapiro–Francia	Prob > z 0,2955	Prob > z 0,2901	Prob > z 0,4344
Heteroscedasticity	Breusch–Pagan/Cook–Weisberg	Prob > chi2 = 0,9764	Prob > chi2 = 0,9333	Prob > chi2 = 0,6677
Multicollinearity	Variance Inflation Factor (VIF)	1,35	1,34	1,18

Source: Study data, 2025.

The results indicate that the residuals follow a normal distribution, as evidenced by the Shapiro–Francia test. No heteroscedasticity was detected using the Breusch–Pagan/Cook–Weisberg test, indicating homoscedasticity of the error terms. In addition to the correlation matrix, the variance inflation factor (VIF) was calculated to assess potential multicollinearity among the explanatory variables. The results show that all three models fall within the acceptable threshold established in the literature ($VIF < 10$) (Fávero & Belfiore, 2017). It is important to note, however, that the correlation matrix revealed significant associations among control variables, which may affect the interpretation of the results (Fávero & Belfiore).

All study variables were considered in Model 1, as specified in Equation 1. In Model 2, the variable PD was excluded though, as it was significantly associated with three other control variables (TF, Gen, and Inst). Furthermore, this variable may introduce issues of overcontrol bias or endogeneity, and its exclusion was necessary given these relationships, which could bias the results.

In Model 3, the dummies for regions and the dummies for periods 1, 2, and 4 were removed. This exclusion was due to significant correlations among these variables; therefore, only period 3 was retained, as it was significant in the previous model. The regression results (OLS) are presented in Table 5.

Table 5

Multiple regression analysis (OLS)

		Model 1	Model 2	Model 3
Mdes	Coefficient (β)	0,153	0,172	0,17036
	Standard error	(0,085)	(0,089)	(0,085)
	p-value	0,076*	0,055*	0,047**
Mapre	Coefficient (β)	-0,129	-0,175	-0,20104
	Standard error	(0,092)	(0,095)	(0,091)
	p-value	0,162	0,067*	0,03**
Inst	Coefficient (β)	-0,156	-0,231	-0,17017
	Standard error	(0,164)	(0,169)	(0,156)
	p-value	0,343	0,174	0,277
Gen	Coefficient (β)	-0,14	-0,201	-0,19499
	Standard error	(0,132)	(0,137)	(0,133)
	p-value	0,293	0,144	0,142
Ida	Coefficient (β)	0,00386	0,00172	0,00362
	Standard error	(0,008)	(0,008)	(0,008)
	p-value	0,623	0,833	0,648
Desl	Coefficient (β)	0,0367	-0,0309	-0,0579
	Standard error	(0,182)	(0,189)	(0,182)
	p-value	0,841	0,87	0,751
TF	Coefficient (β)	0,177	0,286	0,2814
	Standard error	(0,149)	(0,151)	(0,147)
	p-value	0,238	0,061*	0,058*
Trab	Coefficient (β)	-0,221	-0,267	-0,15206
	Standard error	(0,235)	(0,245)	(0,227)
	p-value	0,35	0,277	0,505

		Model 1	Model 2	Model 3
Msoz	Coefficient (β)	0,0768	0,123	0,19855
	Standard error	(0,161)	(0,167)	(0,160)
	p-value	0,634	0,463	0,215
PD	Coefficient (β)	0,453		
	Standard error	-0,137		
	p-value	0,001***		
Per2	Coefficient (β)	-0,0134	0,039	
	Standard error	(0,202)	(0,21)	
	p-value	0,947	0,853	
Per3	Coefficient (β)	0,292	0,376	0,27597
	Standard error	(0,180)	(0,186)	(0,154)
	p-value	0,109	0,046**	0,076*
Per4	Coefficient (β)	0,178	0,225	
	Standard error	(0,181)	(0,187)	
	p-value	0,323	0,23	
Rsul	Coefficient (β)	0,269	0,351	
	Standard error	(0,256)	(0,266)	
	p-value	0,296	0,19	
Rsud	Coefficient (β)	0,24	0,298	
	Standard error	(0,345)	(0,359)	
	p-value	0,487	0,408	
Rnor	Coefficient (β)	-0,00301	0,114	
	Standard error	(0,31)	(0,321)	
	p-value	0,992	0,724	
Rnord	Coefficient (β)	0,311	0,307	
	Standard error	(0,293)	(0,305)	
	p-value	0,29	0,318	
Cons.	Coefficient (β)	2,313559	2,71	3,01378
	Standard error	(0,524)	(0,532)	(0,468)
	p-value	0,000***	0,000***	0,000***
Observations		131	131	131
R²		26%	18%	15 %
Adjusted R²		15%	7%	8%
F		2,30	1,62	2,16
Prob > F		0,005	0,075	0,0245

Note: ***Coefficient is significant at the 1% level; ** Coefficient is significant at the 5% level; * Coefficient is significant at the 10% level.

Source: Study data, 2025.

The results show that, regarding the variables of interest, Model 1 indicates that Mdes is positively associated with PM_eva at the 10% level, while Mapr was not significant in this model. Subsequently, after removing the control variables that were more strongly correlated, Model 2 maintained the positive and significant relationship between Mdes and PM_eva, while Mapr became negatively associated with PM_eva at the 5% significance level. In Model 3, after controlling for the remaining control variables, both Mdes and Mapr were significant at the 5% level. Thus, the results provide evidence consistent with H1 and H2. It should be noted that Mapr was significant only in models 2 and 3; this result may reflect the exclusion of the variable PD, which may absorb or attenuate the effect of Mapr.

The Achievement Goal Theory suggests that goal setting can promote student engagement and persistence, factors that are relevant to academic resilience and program completion (Mattiev, 2022; Tian et al., 2017; Zenorini et al., 2003). From this perspective, goals serve as a stimulus that propels students toward desired outcomes (Yu & Chun, 2024). Performance and mastery goals are not mutually exclusive, and their combined use may increase the use of cognitive and metacognitive strategies, enhance academic performance (Zenorini et al., 2003), and promote subjective well-being among students (Tian et al., 2017).

However, differences may occur both among students and in how these goals are used. Mastery goals are oriented toward students' interest in the task and learning, regardless of success, whereas performance goals are focused on outcomes or performance, or even on the fear of and avoidance of failure (Zenorini et al., 2003). Thus, a possible explanation for this result is that students guided by performance goals may become demotivated when faced with unmet outcomes. This may occur because these students base their motivation on external factors, such as standing out among peers and meeting the expectations of others, for example, being well regarded for their academic performance. Therefore, the findings of this study are consistent with the warning reported by Zenorini et al. (2003), which points to potential negative outcomes associated with performance goals. Elliot and McGregor (2001) argue that performance-avoidance goals can be associated with anxiety, which, when expectations are not met, may increase dropout rates.

On the other hand, mastery goals are associated with intrinsic motivation, engagement, and persistence in the pursuit of improved outcomes, factors that favor program completion. Students guided by mastery goals tend to direct their efforts toward intellectual development (Tian et al., 2017; Wolters, 2004; Zenorini et al., 2003). These characteristics help explain why students oriented toward mastery goals are less likely to drop out. This finding indicates the importance of students' self-awareness regarding different types of goals, as well as the importance of higher education institutions and professors integrating them into teaching and learning practices. By fostering this understanding, students may become more resilient and motivated in their goal of completing the program.

Regarding the control variables, Model 1 shows a positive and significant relationship between dropout potential and the variable "thinking about dropping out of the program." As reported in the descriptive analyses, more than 57% of the participants indicated that they had considered dropping out of the Accounting program, a relevant finding for higher education managers and researchers, since these are currently enrolled students rather than individuals who have already dropped out and therefore require interventions to support program completion. It was also found that having children, in this sample, is positively and significantly associated with dropout potential. This result highlights the need for a more targeted and individualized approach when supporting students with this profile. Family responsibilities, such as having children, combined with the high proportion of students engaged in paid work (90%), may increase dropout potential, as evidenced in the studies by Pusztai et al. (2022) and Coimbra et al. (2021).

Finally, the positive and significant relationship between the third year of the program and dropout potential is highlighted. Previous studies report mixed findings on this issue; some suggest that the early years of the program, as they represent the initial contact and integration phase, tend to exhibit the highest dropout rates (Marinho-Araújo et al., 2015; Tinto, 2006; Silva, 2013; Silva, 2020). The results of this study do not support this idea though, as no association was found between the first- and second-year variables and dropout potential. On the contrary, the third year represents a critical point for HEIs, which may be linked to characteristics of this period, such as the onset of supervised internships and the increased complexity of the program, particularly in technical subjects (advanced accounting, taxation, etc.). The lack of adequate support in these subjects may lead to higher failure rates.

5. Final Considerations

This study sought to investigate the relationship between achievement goals (mastery and performance) and dropout potential in higher education, in the context of the Accounting program. A questionnaire was administered to students enrolled in on-campus Accounting programs. The study setting includes Brazilian public and private universities that offer on-campus programs and is based on data from the 2023 Higher Education Census, which highlights significant dropout rates in business-related fields in Brazilian HEIs.

The primary findings indicate that achievement goals related to mastery are negatively and significantly associated with dropout potential, while performance-oriented goals are positively and significantly associated with dropout potential. The results suggest that by adopting goals focused on learning, innovation, and intellectual development, students tend to report fewer reasons for dropout. Conversely, when goals are focused on individual performance and standing out among peers, dropout potential increases. Furthermore, evidence was found that having children and being in the third year of the program are positively associated with dropout potential, and that most participants in the sample had already considered dropping out of the Accounting program.

These findings highlight the importance of considering the role of goals in the teaching and learning process and offer at least three main contributions. First, the findings indicate that encouraging students to adopt goals that prioritize learning and personal development is more effective than focusing solely on competition or high performance. Although educational institutions traditionally encourage performance and competitiveness among students, it is necessary to promote an environment that values intellectual growth and collaboration through pedagogical practices that promote student autonomy and critical reflection. One example is the use of active learning methodologies that provide opportunities for group work and knowledge exchange, creating a space for students to share experiences and develop collaborative skills.

Second, by addressing dropout potential in the Accounting program, this study offers a novel contribution by examining the problem before it occurs. Discussing dropout in higher education based solely on consolidated data, that is, data on students who have already dropped out, limits the development of preventive strategies and does not fully address the problem. Thus, by identifying the potential causes of dropout before it occurs, institutions can implement actions to improve the academic environment, such as scholarship programs, academic mentoring, pedagogical and psychological support, the creation of internal retention committees, and quantitative and qualitative diagnostic assessments of the issue.

The third contribution concerns understanding the impact of personal and contextual factors on the dropout process. The study revealed that aspects such as having children, which are often neglected in analyses of retention in higher education, play a significant role in students' decisions. In this sense, it is important that HEIs consider the individual needs and challenges of students in their strategic planning and offer adequate support, such as flexible schedules, inclusion policies, and support for balancing studies and family responsibilities. The findings also indicate that third-year students were more likely to report higher dropout potential, which requires attention from HEIs. These institutions can assess the characteristics of this stage of the program, such as students' exposure to the complexity of core subjects and supervised internships, which are characteristic of this period. The study also highlights the importance of listening to students. The fact that most participants had already considered dropping out of the Accounting program indicates that various factors influence dropout decisions, often related to internal and external pressures, which may not be adequately addressed through traditional pedagogical practices.

This study's limitations include the inability to generalize the findings to the entire population of Accounting students, as it involved 131 respondents drawn from a non-probability sample. This sample size, although sufficient for the proposed statistical analysis, may not broadly represent the diversity of experiences and contexts faced by students in the program. Furthermore, the choice of a quantitative approach, although efficient in identifying patterns and statistical relationships between variables, restricts the possibility of an in-depth qualitative analysis of the motivations and subjective factors that influence students' decisions regarding persistence or dropout. Thus, it is considered that complementing this study with qualitative approaches could contribute to a more detailed understanding of the emotional, social, and individual aspects that contribute to dropout.

For future studies, it is recommended to: (i) include additional information detailing students' feelings and perceptions throughout their academic journey, in order to capture emotional and subjective aspects that may influence their decisions; (ii) conduct qualitative studies, such as in-depth interviews and action research, that allow for a more detailed understanding of the motivations and challenges faced by students, for example, related to why students consider dropping out; (iii) investigate existing institutional policies in HEIs, in order to explore how they influence students' achievement goals and, consequently, their persistence in programs, and to identify good practices and possible gaps in student support; and (iv) conduct longitudinal studies and mediation and moderation analyses, considering that the relationships between achievement goals and dropout intention can change over time and be influenced by contextual and individual variables, such as academic performance, social support, socioeconomic conditions, and institutional characteristics.

References

- Ambiel, Rodolfo A. M. (2015). Construção da Escala de Motivos para Evasão do Ensino Superior. *Avaliação Psicológica*, 14(1), 41-52. DOI: 10.15689/ap.2015.1401.05
- Birnberg, J. G.; Luft, J.; Shields, M. D. (2007). Psychology Theory in Management Accounting Research. *Handbook of Management Accounting Research*. DOI: [https://doi.org/10.1016/S1751-3243\(06\)01004-2](https://doi.org/10.1016/S1751-3243(06)01004-2)
- Castro, J. X. de; Miranda, G. J.; & Leal, E. A. (2016). Estratégias de Aprendizagem dos Estudantes Motivados. *Advances in Scientific and Applied Accounting*, 9 (1), 80-97. DOI: 10.14392/asaa.2016090105
- Coimbra, C. L.; Silva, L. B.; Costa, N. C. D. (2021). A evasão na educação superior: definições e trajetórias. (2021). *Educação e Pesquisa*, 47, e228764. <https://doi.org/10.1590/S1678-4634202147228764>

- Cunha da, J. V. A., Nascimento, E. M., & de Oliveira Durso, S. (2016). Razões e influências para a evasão universitária: um estudo com estudantes ingressantes nos cursos de Ciências Contábeis de instituições públicas federais da Região Sudeste. *Advances in Scientific and Applied Accounting*, 141-161. <https://dx.doi.org/10.14392/asaa.2016090202>
- Dassow, P. Z. Santos, J. V. (2021). Learning strategies used by Brazilian university students: a literature review. (2021). *Research, Society and Development*, 10(17), e121101724191. DOI: 10.33448/rsd-v10i17.24191
- Durso, S. D. O., & Cunha, J. V. A. D. (2018). Determinant factors for undergraduate student's dropout in an accounting studies department of a Brazilian public university. *Educação em Revista*, 34, e186332. <https://doi.org/10.1590/0102-4698186332>
- Elliot, A. J. (2005). "A conceptual history of the achievement goal construct," in *Handbook of Competence and Motivation*, eds A. J. Elliot and C. S. Dweck (New York, NY: Guilford Press), 52–72.
- Elliot, A. J., & McGregor, H. A. (2001). A 2 X 2 achievement goal framework. *Journal of personality and social psychology*, 80(3), 501–519. DOI: 10.1037/0022-3514.80.3.501
- Fávero, L. P., & Belfiore, P. (2017). Manual de análise de dados: estatística e modelagem multivariada com Excel®, SPSS® e Stata®. Grupo GEN.
- Field, Andy. (2020). *Descobrimos a estatística usando o SPSS (5ª ed.)*. Penso editora.
- Fritsch, R., Rocha, C. S. da, & Vitelli, R. F. (2015). A evasão nos cursos de graduação em uma instituição de ensino superior privada. *Revista Educação Em Questão*, 52(38), 81–108. DOI: 10.21680/1981-1802.2015v52n38ID7963
- Gouveia, V. V.; Sousa, D. M. F.; Fonseca, P. N.; Gouveia, R. S. V.; Gomes, A. I. A. S. B.; & Rodrigues, R. C. (2010). Valores, metas de realização e desempenho acadêmico: proposta de modelo explicativo. *Revista Semestral da Associação Brasileira de Psicologia Escolar e Educacional*, 14 (2), 323-331.
- Leal, E. A., Miranda, G. J., & Carmo, C. R. S. (2013). Teoria da autodeterminação: uma análise da motivação dos estudantes do curso de ciências contábeis. *Revista Contabilidade & Finanças*, 24(62), 162–173. DOI: 10.1590/s1519-70772013000200007
- Locke, E. A., & Latham, G. P. (2002). Building a useful theory of goal setting and task motivation: A 35-year odyssey. *American Psychologist*, 57(9), 705–717. <https://doi.org/10.1037/0003-066X.57.9.705>
- Marconi, M. A., & Lakatos, E. M. (2019). *Fundamentos de metodologia científica (6a ed.)*. São Paulo: Atlas.
- Marinho-Araújo, C. M., Fleith, D. de S., Almeida, L. S., Bisinoto, C., & Rabelo, M. L. (2015). Adaptação da Escala Expectativas Acadêmicas de Estudantes Ingressantes na Educação Superior. *Revista Avaliação Psicológica*, 14(1), 133–141. <https://doi.org/10.15689/ap.2015.1401.15>
- Mattiev, I. B. (2022). The importance of setting goals and objectives in the classroom, student's worldview, and method of setting learning objectives. *European Scholar Journal*, 3. ISSN: 2660-5562.
- McClelland, D. C. (1978). Managing motivation to expand human freedom. *American Psychologist*, 33(3), 201210.
- McClelland, D. C., Atkinson, J. W., & Clark, R. A. (1949). The projective expression of needs: The effect of ego involvement, success, and failure of perception. *The Journal of Psychology*, 27, 311-330.
- Merett, F. N., Bzuneck, J. A., Oliveira, K. L. de, & Rufini, S. É. (2020). University students profiles of self-regulated learning and motivation. *Estudos de Psicologia (Campinas)*, 37(e180126), 1–10. <https://doi.org/10.1590/1982-0275202037e180126>
- Ministério da Educação (MEC), (2024). Censo do Ensino Superior 2023. Disponível em: <https://www.gov.br/inep/pt-br/assuntos/noticias/censo-da-educacao-superior/mec-e-inep-divulgam-resultado-do-censo-superior-2023>

- Niemivirta, M., Pulkka, A.-T., Tapola, A., & Tuominen, H. (2019). Achievement goal orientations: A person-oriented approach. In *The Cambridge Handbook of Motivation and Learning* (pp. 566–616). Cambridge University Press.
- Pereira, J. S., Castillo, S. A. L., Zoltowski, A. P. C., Teixeira, M. A. P., & Salles, J. F. de. (2022). Escala de Motivação para Aprendizagem em Universitários: Versão Breve. *Estudos e Pesquisas em Psicologia*, 22(2), 773–793. <https://doi.org/10.12957/epp.2022.68652>
- Pinheiro, C. B., Ribeiro, J. L. L. de S., & Fernandes, S. A. F. (2023). Modelos teóricos da evasão no ensino superior e notas sobre o contexto nacional. *Avaliação: Revista Da Avaliação Da Educação Superior (campinas)*, 28, e023015. <https://doi.org/10.1590/S1414-40772023000100022>
- Pusztai, G., Fényes, H., & Kovács, K. (2022). Factors influencing the chance of dropout or being at risk of dropout in higher education. *Education Sciences*, 12(11), 804. <https://doi.org/10.3390/educsci12110804>
- Quaglia, R., & Cobb, C. (1996). Toward a theory of student aspirations. *Journal of Research in Rural Education*.
- Santos, A. A. A. dos., & Mognon, J. F. (2016). Motivation Assessment Scale for Learning in Higher Education (EMAPRE-U): *Validity Evidence*. *Psico-usf*, 21(1), 101–110. <https://doi.org/10.1590/1413-82712016210109>
- Santos, D. A., & Garcia, R. P. M. (2024). O fenômeno da evasão de estudantes de graduação: uma pesquisa bibliográfica. *Cadernos Cajuína*, 9(6), e249604.
- Silva da, I. J. A., Nasu, V. H., Leal, E. A., & Miranda, G. J. (2020). Fatores determinantes da evasão nos cursos de ciências contábeis no Brasil. *Revista Gestão Universitária na América Latina-GUAL*, 48-69. <https://doi.org/10.5007/1983-4535.2020v13n1p48>
- Silva Filho, R. L. L., Motejunas, P. R., Hipólito, O., & Lobo, M. B. D. C. M. (2007). A evasão no ensino superior brasileiro. *Cadernos de pesquisa*, 37, 641-659. <https://doi.org/10.1590/S0100-15742007000300007>
- Silva, G. P. D. (2013). Análise de evasão no ensino superior: uma proposta de diagnóstico de seus determinantes. *Avaliação: Revista da Avaliação da Educação Superior (Campinas)*, 18, 311-333. <https://doi.org/10.1590/S1414-40772013000200005>
- Tian, L.; Yu, T.; & Huebner, E. S. (2017). Achievement goal orientations and adolescents' subjective well-being in school: The mediating roles of academic social comparison directions. *Sec. Educational Psychology*, 8. DOI: <https://doi.org/10.3389/fpsyg.2017.00037>
- Tinto, V. (2006). Research and practice of student retention: What next? *Journal of college student retention: Research, Theory & Practice*, 8(1), 1-19. DOI: 10.2190/4ynu-4tmb-22dj-an4
- Torres-Patiño, I. C., Rojas-Hernandez, C. M., & García-Perdomo, H. A. (2021). Barreiras de acesso e permanência na universidade: um olhar. *Einstein (São Paulo)*, 19, eED6447. DOI: 10.31744/einstein_journal/2021ED6447
- Wolters, C. A. (2004). Advancing achievement goal theory: Using goal structures and goal orientations to predict students' motivation, cognition, and achievement. *Journal of Educational Psychology*, 96(2), 236–250. DOI: 10.1037/0022-0663.96.2.236
- Yu H., & Chun H. (2024). Achievement goal orientation and academic social comparison emotions in competitive learning environments: *Latent profile analysis approach*. *Environment and Social Psychology*, 9(8): 2827. DOI: 10.59429/esp.v9i8.2827
- Zenorini, R. P. C., Santos, A. A. A. (2010). Teorias de metas de realização: Fundamentos e avaliação. In E. Boruchovitch, J. A. Bzuneck & S. E. R. Guimarães (Eds.), *Motivação para aprender: Aplicações no contexto educativo* (pp. 99-125). Petrópolis: Vozes.
- Zenorini, R. P. C., Santos, A. A.; & Bueno, J. M. H. (2003). Escala de Avaliação das Metas de Realização: estudo preliminar de validação. *Avaliação Psicológica*, 2(2), 165-173.