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Influence of Self-Determination on the Motivation of Accounting Students in E-Learning in UM Tagum College

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Abstract– *The study dealt with the influence of self-determination on the motivation of accounting students in e-learning at UM Tagum College. The study's primary goal is to examine the influence of self-determination on the motivation in the online learning environment of accounting students. Also, to know if there is a domain in understanding the self-determination among the accounting students subject to the motivation in the online learning environment. This study utilized the two-variable quantitative method with two hundred ninety-two (292) accounting students from the different year levels in UM-Tagum College. The Weighted Average or Mean, Person (r), and Multiple Regression Analysis were the statistical tool employed for the data treatment of all the responses gathered from the accounting students through questionnaires. The overall result showed "High" in descriptive equivalent in terms of the influence of self-determination on the motivation of accounting students in e-learning in UM Tagum College. Furthermore, there is a domain and a significant influence of self-determination to the motivation of accounting students in an e-learning environment based on every indicator. Based on the table results, standardized coefficients, autonomy, competency, and relatedness got the beta value of 0.267, 0.249, and 0.437, respectively. Relatedness got the highest value, while competency had the lowest beta value.*

Keywords– *Bachelor of Science in Accountancy, Self-Determination, Motivation, Accounting Students, E-Learning, Philippines.*

I. INTRODUCTION

A. Rationale

Since the education system has been halted due to the CoViD health crisis, online education was introduced quickly in this instance. Many concerns regarding the efficacy of online education and its influence on instructors and students will inevitably arise, given the uncertain environment that surrounds it. Student motivation on a virtual platform, which is novel to all stakeholders, is the guiding issue for researchers in this study. Understanding the variables that influence students' views may also assist management in creating informed choices regarding curriculum and organizational design and advise instructors via professional development seminars. This problem is best addressed in education via research that helps reveal facts through the methodical gathering of data and evidence (Dikilitaş and Bostancolu, 2019). Similarly, according to Burston (2003), while assessing the effect of instructional technology (IT) on the curriculum, it is essential to concentrate on various elements rather than immediate learning; therefore, qualitative evaluation of the impact of technologies becomes necessary. It's established as a research study to get the influences of students in a particular situation (Baxter & Jack, 2008).

Several factors suggest that Self Determination is linked with motivation in the online learning environment. SDT integrates issues in online learning. The study of self-determination can address learning problems such as student attrition in the online learning environment. Contextual support is crucial for online learners, who need a wide range of assistance from instructors, peers, administrators, and technical support people (Mills, 2003; Tait, 2000, 2003). All educational institutions are subject to online learning regulation. It is being done to understand how to move from conventional face-to-face methods to digital platforms that can be accessed remotely. The quality of schooling that followed this abrupt transition has been questioned. Previous research has shown that online learning had some benefits during the Covid-19 pandemic in Indonesia, but it also had some drawbacks. On the one hand, students were said to benefit from online learning since they had more contact with rich learning resources regardless of time or location, as well as a greater chance to try out digital learning programs (Firman & Rahayu, 2020; Hidayat & Noeraida, 2020; Simamora, 2020).

In the Philippines, the education system has shifted to online learning education from traditional classroom-based education due to a pandemic. It should be noted that the student's motivation in a new learning environment may reflect learning outcomes. Past experimental research indicates that selfdetermination theory predicts various learning outcomes, including performance, persistence, and course satisfaction (Deci & Ryan, 1985).

On the other hand, the researchers haven't come across any research on the impact of self-determination on accounting students' motivation in an online learning environment. It demonstrates that the current study will contribute to understanding the many motives that accounting students confront in an online setting by generating new information. The presented situation encouraged the researcher to explore the aspects that may lead to determining its determinants. This might also help to increase awareness of the study's target audience and potentially spur action better to understand an accounting student's online learning environment. As a result, there is a great demand for this research.

B. Research Objectives

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This study aimed to understand the influence of self-determination on motivation in the online learning environment of accounting students. Specifically, the study is conducted to seek answers to the following objectives:

1. To examine the influence of self-determination in terms of:
    1.1 Autonomy
    1.2 Competency
    1.3 Relatedness
2. To examine the motivation in the online learning environment of accounting students in terms of:
    2.1 Intrinsic Motivation
        2.1.1 Interest/Enjoyment
        2.1.2 Perceived Competence
        2.1.3 Perceived Choice
    2.2 Extrinsic Motivation
        2.2.1 Personal Worth
        2.2.2 Academic Achievement
        2.2.3 Vocational Reasons
3. To examine the influence of self-determination on motivation in the online learning environment of accounting students.
4. To know if there is a domain in understanding the self-determination among the accounting students subject to the motivation in the online learning environment.

C. Hypothesis

The hypothesis of the study had been tested at a 0.05 level of significance, stating:

There is no significant influence on the self-determination on the motivation in the online learning environment of accounting students in UM Tagum College.

There is no domain in understanding the self-determination among the respondents, which is subject to the motivation in the online learning environment of accounting students.

D. Review of Related Literature

This chapter presented the theories, concepts, facts, information, views, and readings related studies on the determinants of the influence of selfdetermination on the motivation in the online learning environment of accounting students.

Self-Determination Theory

Student motivation has long piqued the attention of researchers and educators since it is linked to anticipated achievements and results. According to Lumsden (1994), motivation is a student's desire to engage in language acquisition. (Dörnyei 2015) believes it is an essential component of the difficult job of learning a second language; without it, people would fail, and high drive will compensate for the significance of the failure. Motivation is the first and most important need for completing learning activities. It is the engine that propels the process forward. (Dörnyei Z., 2020) said that motivation is inextricably linked to participation and that motivation must be maintained for students to participate. He could create any instructional design to enable students to stay engaged in any learning setting, whether traditional or elearning. Given the many disruptions in the twenty-first century, this is a challenging task.

Whether gained through classroom experience or derived directly from the learner, the learner's motivation is critical (Hedge, 2001). Online learning is a kind of distance education carried out via a technological device by separating students in an environment remote from the primary source of education (Harnett, 2016). Another issue that requires a thorough examination of the online learning environment is motivation (Burston, 2003). In recent years, (Chen, 2010); (Baker, 2010); (Harnett, 2016); (Richardson, 2015); Li & Tsai, 2017; Kyewski & Kramer, 2018; Zhan and Kocadere, 2020) have attracted attention to the motivation of online courses. Even though these studies did not explicitly concentrate on L2 methods, the findings are nevertheless applicable to foreign language learners in virtual classrooms. According to Hartnett et al. (2011), the motivation for online learning is a complicated phenomenon influenced mainly through personal traits and particular settings.

Because students in online courses tend to engage less (Kyewski and Krämer, 2018), instructional designers have asked 4,444 motivating questions in distance education because of the high dropout rate. Many factors are proposed to interact with online learning motivation to address loss and participation issues. Students' motivation levels were poor when they missed 4,444 or did not engage in activities. According to De Barba et al. (2016), national motivation at learning serves as a bridge between intrinsic motivation and engagement. Furthermore, they highlighted how the online learning environment must consider motivation and participation since situational interest is context-dependent and relies on the number of activities and material that can hold students' attention.

As a recommendation for dealing with burnout, Chen and Jang (2010) stated that students require assistance customized to their needs to decrease their worry and uncertainty. Researchers wanted to see whether playing games might boost motivation. The sense of flow and emotional connection with an online educational environment, including games, substantially impacted participants' motivation, according to Zhan and Kocadere (2020). In a similar study, Kyewski and Krämer (2018) claimed that giving badges may increase student motivation. They utilized two kinds of badges in their research of Massive Open Online Learning (MOOC) courses: one that all students can view and one that only winners can see. Students enjoy their invisible badges because they enable them to monitor their progress; nevertheless, they discovered that public rewards had little effect on internal motivation.

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The interaction of biological, social, and psychological variables is examined in self-determination theory. It uses both laboratory and field research in natural experiments to learn more about what people need from their psychological and social surroundings to function effectively and survive. SDT also employs the same functional approach to studying psychological growth and development, revealing some critical characteristics and processes that underlie social behavior, development, and disease. According to SDT, humans have evolved to be inherently interested, physically active, and highly sociable creatures. Positive involvement, absorption of information and behavioral norms, and social group integration hallmark individual human development. Within SDT, the idea that these active proclivities for an intrinsic drive, internalization, and social integration are followed by, and indeed based on, genuine phenomenal pleasure is crucial. Feelings of competence, autonomy, and relatedness, according to SDT, are all inherent in such activities. These proximate pleasures represent the core of human flourishing in the broadest sense. They predict a variety of health and vitality indices. SDT study also indicates that people's curiosity, creativity, efficiency, and compassion are most strongly exhibited in social situations where these satisfactions are psychologically supported. SDT believes that fundamental psychological requirements must be addressed in addition to physical demands to sustain psychological interest, growth, and health. As previously mentioned, the three basic psychological demands of SDT are autonomy, competence, and relatedness. These requirements, like bodily needs, are considered objective since deprivation or fulfillment has obvious and quantifiable practical repercussions, which occur independently of one's subjective objectives or values. Whether they are valued by people or communities, stifling or denying either would significantly decrease development, dignity, and health (Deci and Ryan, 2000; Ryan and Deci, 2017).

Autonomy

The descriptive data showed that Singapore students had a high degree of motivation in research by Wang et al. (2019) titled "Competence, autonomy, and relatedness in the classroom: analyzing students' motivational processes using the Self-determination theory." Autonomous motivation, competence, relatedness, pleasure, and value were all high among the students. In the classroom, there was also a low level of stress. Singapore's high levels of motivation may explain why the country has consistently performed well in international assessments like the Program for International Student Assessments (PISA; OECD, 2015) and the Trends in International Mathematics and Science Study (TIMSS; National Centre for Education Statistics, 2016).

Educators working in different fields in Vietnam's higher education have highlighted learner autonomy and motivation or agency as recurrent issues. Employers have voiced worry about particular Vietnamese college and university students' passive tendency, citing a lack of trust in the students' alleged disciplinary competence and soft skills.' Refocusing instructional design and educational efforts on the settings and places in which students will participate in their studies, whether physical or virtual, is suitable for disciplinary communities of practice. Through the trans-disciplinary lens of Cultural studies, the research paper was just the beginning of an inquiry of learner autonomy and agency. Using Raymond Williams' concept of 'Culture as Ordinary' and John Laws' concept of symmetry, researchers have attempted to map out a working concept of 'Agency as Culture,' in which the exercise of learner autonomy and motivation is centrally positioned in a proposed theoretical model of the higher education teaching and learning ecosystem (Felix, 2019).

Another study by Anita Boggu (2019), author of "An Experiential Learning Approach to Fostering Learner Autonomy among Omani Students," suggested that knowledge is gained via active involvement in an activity investigated in the present study. Its goal is to enhance learner autonomy by integrating Kolb's experiential learning cycle in instructional activities. The primary aim was to examine how learners' perceptions of their autonomy altered before and after the intervention. A convenience sample of 60 undergraduate students enrolled in various business paths was selected randomly for this study. Furthermore, the research findings revealed that methods used throughout the experiential learning phase indirectly enhanced learner autonomy and aided the development of necessary professional abilities. The report's conclusion said that the Experiential Learning Model (ELM) provides a healthy, flexible, and engaging classroom environment via social contact, sharing experiences, and reflection. Students first held the instructor accountable for classroom learning, but they altered their views after completing the intervention tasks. The participants were more focused and ready to accept responsibility for their conduct. Students were more focused and realized that they were responsible for their education. In every job where workers must handle issues independently rather than depending on their employers or superiors, this shift from reliance to independence is essential (Boggu et al., 2019).

According to a study titled "A path to learner autonomy: a self-determination theory perspective," when the APLA was applied in Class A, students' basic needs for autonomy, competence, and relatedness were better met, and their effective learning behavior became more self-determined. As a result, their actions changed from feeling to the identification. At the same time, students were motivated and encouraged to move from relative dependency to relative autonomy along the "learner autonomy spectrum." To put it another way, satisfying learners' needs for autonomy, competence, and relatedness was the process of providing them with the circumstances for learner autonomy. The following were the study's findings: (1) Learner autonomy in EFL course education was affected by variables such as cultural context, instrumental motivation, and educational culture; (2) learner autonomy was influenced by factors such as ethnic context, integrative motivation, and academic culture. The information on SDT and learner autonomy has expanded because the findings established a connection between the two on the "student autonomy continuum" (Hu & Zhang, 2017).

Competency

Recent advances in developmental science have led to a new collection of conceptualizations of what it means to be capable during adolescence, at the neural, endocrine, cognitive, behavioral, and contextual levels of study, according to a survey by Yeager titled "Competence and Motivation During Adolescence." Researchers believe that just invoking social incentives will not result in the long-term commitment required to develop genuine intellectual competence. Furthermore, the pressure was established to be adversely associated with competence. This is persistent with SDT. It's not unexpected that this requirement is adversely related to stress or anxiety, given that competence reflects one's confidence in one's capacity to accomplish desired outcomes. (Yeager and colleagues, 2017)

Another research found that affecting motivation may be linked to SDT as a fundamental desire for competence. White articulated this in his foundational work. People's capacity to engage successfully with their surroundings, including their ability to understand their impacts on the environment as well as the effects the environment has on them, was coined by White. According to White, human growth is characterized by increasing one's competence. White further emphasized that affecting motivation is not motivated by a desire to help the environment; instead, he thinks that competence-promoting conduct "satisfies an innate desire to help the environment" (Elliot et al., 2017).

Relatedness

Compared to autonomy and competence, relatedness is the most crucial factor in self-motivation. Furthermore, it was shown that autonomy and relatedness were negative predictors of regulated motivation. The only time this is not the case is when competency is required. Until recently, relatedness was one of the most underappreciated psychological requirements in the SDT research. The relational motivation theory (RMT) was recently added to SDT's newest mini approaches. RMT considers relatedness to be a fundamental psychological need in and of itself. In this research, relatedness was one of the most significant predictors of autonomous motivation in the classroom. Finally, the results of this research support SDT's assertions and provide insight into the variations in the impacts of the three psychological requirements. Need fulfillment increases self-motivation and is associated with good results. (Wang et al., 2019).

Motivation in Online Learning Environment

Motivation is concerned with all elements of activation and intention, including energy, direction, perseverance, and equifinality. Motivation is at the heart of biological, cognitive, and social control, making it a fundamental and recurrent problem in psychology. Perhaps more importantly, motivation is highly appreciated in the actual world because of its outcomes: motivation generates. Those in positions such as manager, teacher, religious leader, coach, health care provider, and parent responsible for motivating people to act should be particularly concerned. For many, "campus life" fuels their academic drive and, in some cases, their general well-being. Virtual courses are often perplexing, with abundant material to keep track of. Examinations are challenging for students since deadlines are questionable, assignments are deceptive, and exams are exceedingly difficult to study for. Their poll was designed to learn more about how college students feel about universities throughout the country moving to online courses (Nell et al.,2020)

Designing strenuous exercises for students to complete without overwhelming other students is a fine line to tread even in normal conditions, much alone in pandemic learning styles. Teachers must choose tasks carefully when creating assignments, but they must also be mindful of the middle-path barrier. Anything less than this will function as a demotivator for students working above grade level. Anything more difficult will be too tricky for kids below or around the average grade level and function as demotivators. This is where visual aids and technology come into play. Students below grade level will be more motivated if assignments are bundled with online technological assistance. Students above the grade level will be more motivated if they have the option of earning extra credit for completing more challenging assignments. Allowing additional credit for going above and beyond the job and accurate feedback will also handle the first assumption in a two-throw manner. Students above the grade level will be encouraged to undertake complex assignments. In contrast, students below the grade level will be motivated to finish the work or follow suggestions for improvement (Growth Mindset and Intrinsic Motivation during COVID-19).

Intrinsic Motivation

Intrinsic motivation in learning was related to (1) motivation to learn and gain new knowledge, such as happiness in learning new things; (2) motivation to experience encouragement and physical joy, such as enjoyment in learning interesting learning materials; and (3) motivation to engage in challenging learning activities, such as completing a difficult assignment. Interest, ambition, aspiration, awareness, competence, and physical and psychological circumstances affect intrinsic motivation. Even when classroom-based teaching is socially distant or students' study remotely, education does not happen in a vacuum. Schedule time for partnered and small-group conversations to help students bond. Educators can help their students thrive in every situation by encouraging a development attitude and intrinsic drive. (Deci and Ryan 1985; COVID-19, 2020; Growth Mindset and Intrinsic Motivation).

Extrinsic Motivation

Extrinsic motivation, on the other hand, was linked to (1) motivation to be recognized or avoid the consequences (external regulation), such as getting a good grade on a difficult task; (2) motivation to avoid a bad situation or being guilty (introjected regulation), such as proving one's capability in performing complex tasks; and (3) motivation to gain benefit and necessity after completing a learning activity (identified regulation), such as gaining knowledge a particular context; and (3) motivation to gain benefit and necessity after Studying circumstances, social conditions, domestic situations, and support facilities all have an impact on extrinsic motivation (Erten, 2014).

Correlation between Self-Determination and Motivation in Online Learning Environment

The study "Applying the Self-determination Theory (SDT) to Explain Student Engagement in Online Learning During the Pandemic" suggested three significant conclusions. First, the proposed model's digital support techniques, based on the teacher classroom support aspects of autonomy, structure, and participation, may better fulfill the expectations for autonomy, competence, and relatedness in online learning. This suggests that, despite the deficient of real human interaction, students' basic knowledge needs for classroom learning remain the same in remote learning. When teachers successfully meet these three needs in online education, students have a firmer sense of autonomy to choose their desired technologies to gain knowledge with, a greater understanding of efficacy to access web-based learning (login, materials, platforms), and a higher sense of relatedness to link with educators for information exchange. The second empirical implication is that meeting the three needs are likely to foster the four dimensions of student engagement in online learning, suggesting that the three digital reinforcers could motivate students to engage in technology-assisted learning behaviorally, emotionally, cognitively, and genetically. These results are consistent with those of comparable in-person studies. Perceived relatedness is the most important predictor of behavioral, emotional, and agentic engagement in online learning; self-efficacy is the most crucial predictor of cognition, and perceived autonomy is a significant factor in all dimensions of student engagement, but not the most powerful element in any of them. These results contrast with most of the research on SDT requirements, which has emphasized the importance of autonomy support in generating intrinsic learning incentives (Chiu, 2020).

Student motivation is an essential component of a good learning result in offline and online education. According to Baber's research study, the online environment isolates individuals from their peers and the school; motivation becomes a more significant predictor of students' learning outcomes and happiness. The COVID19 pandemic has pushed students to learn online, making it more essential to investigate their motivation in this situation. The pupils were not equipped or ready for this learning. Their willingness to begin and continue studying is critical for a successful learning result. The findings suggest that students' desire to explore online during the COVID19 pandemic is vital in learning outcome success and satisfaction. During the epidemic, online learning has emerged as a viable alternative to conventional schooling. Most students had never taken an online class before. Interaction in the online class, student desire to engage in the online style, course structure, teacher facilitation, and expertise are significant factors in how students view their learning and pleasure. Because online courses lack physical socializing, online student involvement is a more excellent predictor of perceived student learning outcomes. There is no discernible difference in learning outcomes or levels of satisfaction among students from either nation. Future research should be conducted better to understand the impact of technology adoption on student happiness and perceived learning. Future research should concentrate on the variables that influence students' willingness to embrace online learning during the COVID19 pandemic. (Baber,2019).

The research findings entitled "Effects of emergency online learning during the COVID-19 pandemic on student performance and connection" revealed that after switching to emergency online learning, participants' feelings of closeness with peers dropped. They did, however, feel more connected to their teachers following the move. In addition, students reported that the availability of instructors had reduced because of the movement. Most participants said they only spoke with other students four times in six weeks for their courses. They only spoke with pupils twice outside of class for six weeks. The low interaction rate between students for both class-related and non-class-related activities is one factor contributing to the decline in connections between classmates. The absence of face-to-face contact, according to the authors, is the cause of the decrease in connectivity. It is critical to have a presence, whether online or in person. This may explain why Zoom, which allowed for face-to-face conversations on the computer, was the technology that made the students feel the most connected. According to scientists, increasing the use of the camera and microphone may help people feel more connected (Vargas et al.,2020).

The research "Reexamining the effect of self-determination theory on learning outcomes in the online learning environment" looked at the connection between SDT and online learning settings. Students' self-determined motivation and learning objectives were promoted by student-centered online courses that met their fundamental psychological requirements. In general, there were strong links between the learning environment, self-determined motivation, learning gains, perceived knowledge transfer, and course grade. Basic psychological requirements mediated the connection between the learning environment and self-determined motivation. They looked at self-determined motivation as a latent variable in this research and discovered essential links between learning gains, course grades, and perceived knowledge transfer.

Furthermore, the researchers found that contextual support had negative direct impacts on specific learning outcomes, implying that ineffective assistance might have detrimental consequences. However, the direct relationships between autonomy-supportive learning environments and students' learning outcomes were favorable in their research, consistent with other SDT face-to-face investigations. Their results back up the notion of using SDT in online learning environments (Hsu et al., 2019).

Some study claims that under the theory-based approach, the theory of self-determination, in particular, might be considered to develop within MOOCS- an area of learning where respondents may have the option to pause. Upon applying the self-determination theory, this framework supported the three basic psychological needs of relatedness, competency, and autonomy to stimulate motivation under intrinsic, for new normal learning. In contrast to previous MOOC frameworks, this one does not explicitly address learning; instead, it proposes principles for increasing engagement, motivation, and retention. A post-course assessment of participants' self-reports revealed intrinsic motivation, engagement, and a favorable attitude about the course. Interest and pleasure, perceived competence, autonomy support, and individual learning emerged as emerging themes

in the positive answers to the course engagement questionnaire and the qualitative data. In addition, several participants voiced their thanks and admiration for the course, probably because they had gotten a high-quality learning experience for free and valued the course team's efforts. According to the results of the IMI survey, participants felt that the course met their demands for autonomy and competence to a considerable extent. Yet, it is worth noting that although they did sense relatedness, it was to a lower extent. Learning designers constantly struggle to achieve relatedness in MOOCs, as seen in the current course and line with the findings. (Martin et.al 2018).

Self- determination theory as the basis for study and to the two indicators, the intrinsic and extrinsic motivation, has contributed to confirming its influence with each other. Accounting students, the primary respondents, would like to know how it helps them.

E. Theoretical Framework

This study's theoretical basis is the Theory of Self-Determination as espoused by Deci & Ryan (1985). This theory is a comprehensive theory of motivation that systematically explains the dynamics of human desires, motivation, and well-being within the immediate social context. Selfdetermination is sometimes described as "a feature of human functioning that includes the sense of choice." One's conduct is determined by one's capacity to choose and have those choices." According to self-determination theory, humans have three universal and fundamental desires: autonomy (a sense of control and agency), competence (feeling competent with tasks and activities), and relatedness (feeling included or affiliated with others). People build a more developed sense of self and enhance their psychological well-being by meeting the three basic needs. On the other side, deprivation of the three basic needs leads to highly fragmented, reactive, or alienated selves. Self-determination theory proposes three significant types of motivation as a mediating mechanism between need fulfillment and well-being: intrinsic motivation (doing something because it is fascinating, pleasant, or pleasurable), extrinsic motivation (doing something because of fear, guilt, or external rewards), and amotivation (having no desire to act).

The research from Xie et al. (2006) titled "Motivation in Online Learning: Testing a Model of Self-Determination Theory" showed early effectiveness in applying SDT to an online learning environment. However, the research does not investigate the interrelationships between contextual support and need fulfillment, motivation, and learning outcomes. Furthermore, although SDT mentions perceived autonomy, relatedness, and competence as three drivers of motivation and well-being, the research didn't look into the impacts of perceived relatedness. Finally, although the authors found that online learners' perceived competence failed to predict learning outcomes, the author's definition of "competency" in their research seems to be inadequate. The authors only utilized computer/Internet abilities as a competence metric; however, competency may also encompass communication and metacognitive skills in online discussions. Excluding these dimensions will almost certainly result in biased findings. Given these flaws, the Xie et al. research findings seem inadequate to make judgments regarding the tenability of SDT. More research is needed to confirm SDT in the online learning environment.

Furthermore, SDT, according to Moore et al. (1993), is a good foundation for dealing with motivation in an online learning environment. SDT, for starters, may be used as a theoretical framework for integrating problems in online learning. As motivation factors, self-determination theory looks at autonomy, relatedness, and competence. The three categories relate to characteristics of online learning, such as flexibility, computer-mediated communication, social interaction, and difficulties in acquiring technical skills, such as student attrition in an online learning environment.

F. Conceptual Framework

The conceptual framework shown in Figure 1 discussed the influence of self-determination in terms of autonomy, competency, and relatedness to the motivation (both intrinsic and extrinsic) among students in UM Tagum College. The different indicators from the self-determination theory would like to examine its significance to students' motivation.

According to Legault (2016), intrinsic motivation comes with engaging a person's transferable and non-instrumental, which makes a person feel satisfied and enjoyable. In contrast, extrinsic motivation is the opposite of intrinsic motivation, which is instrumental. Extrinsic motivation refers to the performance rather than intrinsically motivated, which is upon the attainment of the outcome.

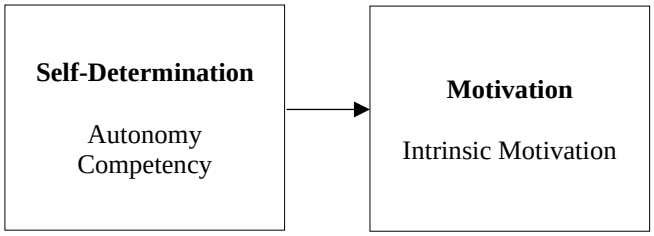

Figure 1. The Conceptual Framework of the Study

G. Significance of the Study

Self-determination theory links with human motivation. Given how selfdetermination can help achieve independence, this concept plays an essential role in the overall well-being of the learner in an online learning setting and their overall psychological health. Not only is motivation significant in and of itself, but it is also a good predictor of learning and accomplishment. Accounting students are more motivated to learn longer, produce higher quality effort, learn more deeply, and perform better in online classes and standardized tests.

This study is beneficial to the College of Accounting Education since it will help inform the accounting students' challenges regarding their motivation to learn online and adjust things, schedules, and pressuring exams if necessary. They will know the factors that affect students' motivation and do something efficient and effective to cope and help them in general. Also, the study will be beneficial to the Academe Accountant because it allows the professors to assess accounting students' viewpoints, recognize their sentiments, furnish them with data and resources, and not put so much

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pressure and authority over them. Significantly, the study will help to account students to evaluate their academic performance with regards to the motivation; help them know what kind of motivation that drives them to continue the course and how to enhance it (if it gives them positive results) or discontinue it (if it becomes unhealthy); what affects their motivation and how to deal with it positively and how to stay being motivated in the online learning despite the challenges that an accounting student is facing. Furthermore, the study will help inform the parents how to be effective partakers of their child's motivation to learn online. It will impart practical knowledge to support their child in rightly administered ways. It will serve as the critical source of encouragement and inspiration that would significantly affect students' performances—informing them of the child's psychological health with the kind of motivation or pressure they give them. Lastly, this study will serve as the reference for academic information of future researchers. It might as well allow the other researchers to continue the findings of this study or address the research gap regarding the influence of self-determination on the motivation of accounting students in the learning environment.

H. Definition of Terms

For the reader to better understand the terminologies used in the study, the following term is defined operationally.

Self-determination is a motivation theory that attempts to explain people's goal-directed conduct. It is a comprehensive framework for comprehending variables that support or hinder innate drive and the indirect signs of extrinsic motivation in educational environments. It examines the extent to which human conduct is driven and determined by oneself. Mainly, self-determination is a motivation of oneself in pursuing the course in accounting. The weight of one's determination determines the importance of his motivation to learn the subject.

In the research, self-determination is defined as fulfilling basic human needs for autonomy, competency, and relatedness as a significant motivator of motivated activity. In contrast to many other motivational theories that focus on motivation, SDT stresses the importance of qualitative variations in motivation (e.g., goal-setting theory). SDT's most significant feature is that it creates a continuum along which objectives may be pursued for several reasons, ranging from internally motivating at one end to extrinsically encouraging at the other.

Autonomy is the sense of self-independence of studying. It answers the question: Can a student stand on his own? Can a student provide his materials and search for his resources? Can a student manage himself alone?

Competency is the sense of self-efficacy in the subject matter. It answers the question: Is the student competent in accounting? Is he knowledgeable when it comes to analyzing problems and solving them?

Relatedness is the sense of self-involvement with class and peers. It answers the questions: How am I related to accounting colleagues? Is there open communication between accounting students? How do friendships lighten the burdens of accounting?

Initiating, directing, and sustaining goal-oriented activities is known as motivation. Behavior is influenced by biological, emotional, social, and cognitive variables. "motivation" is often used in everyday conversation to describe why someone does something. It is the driving factor behind human conduct. It focuses on the intrinsic and extrinsic incentives that motivate accounting students to study online.

Motivation is usually described as the factors that account for arousal, selection, direction, and continuance of activity, as utilized in the research. By definition, a student is motivated if he sets objectives and devotes a certain amount of effort to achieve them. It is essential to account for how self-determination variables affect an accounting student's amount and motivation to complete the course online. He will come to the point of quitting and terminating his accounting aspirations if he does not find motivation in the online learning environment. If not grade failure, he will come to the point of dropping and ending his accounting dreams. The study's focus is restricted to internal and extrinsic motives in terms of motivation.

Intrinsic motivation is motivation within oneself. It is a kind of motivation out of the inner desires of the student to learn to account. He is motivated to learn because he finds the subject interesting and enjoyable and seriously wants to pursue it because he likes it. Whereas extrinsic motivation is a kind of motivation out of external factors like rewards, grades, positive feedback, fear of shame, etc., that he gets. He is more likely to pursue accounting because he is after such rewards (or possibly punishments).

II. METHOD

This chapter presented methods used when creating research design, considering research locale, an instrument used, and data gathering.

A. Research Design

A non-experimental quantitative research design that will utilize the descriptive correlation was used in this study. This technique was used when the goal is to define the status of the scenario as it occurs to investigate the causes of a specific phenomenon now of the research. It involves collecting data to determine the degree of the quantifiable variables analyzed and organizational capabilities that will take root in the literature on strategic management. (Parida, V. et al., 2016).

This study dealt with quantitative phenomenon information. The quantitative element is a suitable schedule for collecting information intended to answer the questions by the target participants. Quantitative research, based on scientific inquiry, examines issues about a sample population using data that is seen or measured. (Allen, M. 2017). The method of surveying the study is appropriate for gathering data, particularly the quantified number of respondents with the analysis after that.

The method of conducting the survey to be used in the study is appropriate for gathering data, particularly the quantified number of respondents with the analysis after that.

B. Research Locale

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The study was conducted from the Davao Region (Davao del Sur, Davao Oriental, Davao de Oro, Davao Occidental, and Davao del Norte), particularly in Tagum city. The study will be conducted specifically in a single school, province of Davao del Norte namely University of Mindanao Tagum College (UMTC) of Tagum, Davao del Norte, Philippines.

The study's location was shown on a map in Figure 2. The City of Tagum (Cebuano: Dakbayan sa Tagum; Filipino: Lungsod ng Tagum) is the capital of the Philippines' Davao del Norte province.The 2015 census has 259,444 people, making it the most populous component city in Mindanao. It is composed of 23 Barangays. In the northern part of Mindanao, the city is strategically located at the intersection of three major road networks: the PhilJapan Friendship Highway, the Davao-Mati-Agusan Road, and the DavaoBukidnon Road, which will be completed soon and connect the city to other major destinations in the region and Mindanao. As a result, not only for the province but also for the whole Davao Region, the town connects Davao City to Butuan (in Agusan del Norte), Mati (in Davao Oriental), and the Surigao provinces, but also the northern city of Butuan (in Agusan del Norte).

Figure 2. Map of the Philippines Highlighting UM Tagum College in Tagum City, Davao del Norte

C. Population and Sample

The complete data was for the selection of the respondents. The subjects of the study were BS in Accountancy students. Using Slovin's formula – with a tolerance level of 0.05, out of 1,101 bonafide students currently enrolled in BS in Accountancy at UM Tagum College, 293 (but not limited to) 1st to 4th-year level students are required. The distribution of questionnaires shall be 73 (minimum but not limited) from 1st to 4th-year level.

Accounting students were selected based on a random sampling technique which gave appropriate selection for fair and accurate data information. Stratified random sampling is, also known as proportional or quota random sampling, is a method of sampling that involves the division of a population into smaller sub-groups.

Distribution of Respondents	
Year Level	**Number of Students**
1st Year	73
2nd Year	73
3rd Year	73
4th Year	73
Total	292

The selection of the respondents was incorporated through the use of a random sampling technique, where participants are randomly selected at each year level. The distribution of the respondents, as shown in Table 1, is as follows: 293 (but not limited to) accounting students coming from the 1st to 4th year, consisting of at least 73 students each year level. The total number of accounting students involved in the study was 293 (minimum but not limited to).

D. Research Instrument

The research instrument used in the study will be a researcher-made questionnaire (Google forms) to suit the context of the study. The set of questionnaires deals with examining how self-determination (autonomy, competency, and relatedness) influences or affects the motivation (Intrinsic and extrinsic) of the accounting students to learn online. It reveals the answer to why the student is motivated or not, how self-determination influenced the student's motivation, and certain areas to deal with that this study is willing to address. The contents of the instrument were presented to the group of experts for validation. In examining motivation among accounting students, the five orderable gradations with their respective range of means description were considered:

Scale	Descriptive Interpretation
5	Very High
4	High
3	Moderate
2	Low
1	Very Low

The following ratings were utilized to describe the influence of self-determination on the motivation among accounting students in e-learning at UM Tagum College.

Range of Means	Description	Interpretation
4.30 – 5.00	Very High	If the extent of influence of self-determination on accounting students' motivation is very much observed.
3.50 – 4.20	High	If the extent of influence of self-determination on the motivation among accounting students is much observed.
2.70 – 3.40	Moderate	If the extent of influence of self-determination on the motivation among accounting students is moderately observed.
1.90 – 2.60	Low	If the extent of influence of self-determination on the motivation among accounting students is less observed.
1.00 – 1.80	Very Low	If the extent of influence of self-determination on the motivation among accounting students is not observed.

E. Data Collection

After the approval of the panel members, the researcher has undergone the following steps and procedures in gathering data for the study.

The BSA Program Head and School Dean permitted the researcher to conduct a study among accounting students. The endorsement letter will be requested after the study's clearance

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to allow the researcher to deliver the survey questionnaire to the study's participants. The researcher handled the questionnaire individually, describing the study's primary objective. In addition, when the respondents had completed all of the questions, the researcher retrieved the survey questionnaire. Finally, after statistical analysis, the researcher tallied and tabulated all of the information obtained from the respondents. The findings of the statistical analysis were evaluated and interpreted. Based on the research results, inferences were derived from the data, and suggestions were made.

F. Statistical Tool

The statistical tools that were used for data analysis and interpretations are the following:

Mean. This statistical tool was used to determine the level of selfdetermination to the motivation in the online learning environment of accounting students in UM-Tagum College.

Pearson (r). This statistical tool was employed to determine the significance of the relationship between self-determination and motivation in the online learning environment of accounting students in UM-Tagum College.

Multiple Regression Analysis. This statistical tool was used to determine the influence of self-determination on the motivation in the online learning environment of accounting students in UM-Tagum College.

III. RESULTS AND DISCUSSIONS

This chapter reveals all the inferential results, analyzed at a significance level of 0.05. They are presented based on the problems raised in the previous chapter. The data for the study's results, analysis, and interpretation are discussed from highest to lowest means of indicators presented in tabular and textual forms.

*The level of self-determination of accounting students in E-learnin*g.

Presented in Table 1 was the level of self-determination. The indicator "Relatedness" got the highest value with a weighted mean of 3.95, which is described as high, which means that the extent of self-determination of accounting students in e-learning is much observed.

Next was the "Autonomy," which has the weighted mean of 3.52, a descriptive equivalent of High. While "Competency" has the lowest weighted mean of 3.09 with a descriptive match of Moderate. It means the item embodied in the statement is rarely observed. Thus, the level of self-determination of accounting students in e-learning is moderately observed.

TABLE 1. Level of Self-Determination

Indicator	Mean	Standard Deviation	Descriptive Equivalent
Autonomy	3.52	0.63	High
Competency	3.09	0.65	Moderate
Relatedness	3.95	0.61	High
Overall	**3.52**	**0.50**	**High**

Level of motivation in the online learning environment of accounting students.

Table 2 shows two (2) indicators of motivation, and under each were the categories to which they belong. Under intrinsic motivation are the [1] interests and enjoy the student has in performing the task where the activity is perceived as an end in online parlance (Guimarães and Bzuneck, 2008), [2] the perceived competence he sees for himself or how far his intelligence can go. Lastly, [3] the perceived choice if enrolling in accountancy was his only choice or forced to because of some reason. The interest and enjoyment get the second-highest mean of 3.59, where its descriptive equivalent is agreed. That means a student enrolled in BSA accepts that they are interested or enjoy learning accounting in an online learning environment.

TABLE 2. Level of Students' Motivation

Indicator	Mean	SD	Descriptive Level
Intrinsic Motivation			
Intrinsic/Enjoyment	3.59	0.76	High
Perceived Competence	3.43	0.71	Moderate
Perceive Choice	4.08	0.69	High
Total	3.70	0.62	High
Extrinsic Motivation			
Personal Worth	4.09	0.68	High
Academic Achievement	3.83	0.66	High
Vocational Reasons	4.35	0.65	Very High
Total	4.09	0.55	High
Grand Total	**3.89**	**0.52**	**High**

Significance of the Relationship between Self-determination to the Motivation among Accounting Students

Table 3 presented the computed data on the significance of the relationship between Self-determination and Motivation among accounting students.

The r-value of 0.746 connotes the degree of the linear relationship between Self-determination and Motivation among accounting students.

TABLE 3. Significant Relationship Between Self- Determination and Motivation

Variables	r-value	r-square	P-value	Decision
Self-Determination Motivation	0.746	0.5565	0.001	Reject H0

* Significant at 0.05 level of significance

Computation revealed the computed r-value of 0.746. Thus, the null hypothesis is rejected. This means that there is a significant relationship between Self-determination and Motivation among accounting students.

Regression analysis on the Influence of Self- determination on the Motivation of Accounting students in e-learning

Table 4 shows using the regression analysis method that self-determination, particularly Autonomy, Competency, and Relatedness, have a significant influence on both intrinsic and extrinsic motivation. The T-value of autonomy, competency, and relatedness is 5.994, 5.265, and 10.604, respectively. It has a P-value of 0.001, below 0.005, meaning the null hypothesis has been rejected. In other words, it comes with the decision that the significant influence of two variables is strong, and therefore conclude that self-determination in terms of autonomy, competency, and relatedness has something to do with so-called "Motivation."

Mark Richard N. Caputulan, Benjie B. Rioboca, May Revine L. Tesoro, Jovit G. Cain, "Influence of Self-Determination on The Motivation of Accounting Students in E-Learning in Um Tagum College," *International Journal of Multidisciplinary Research and Publications (IJMRAP)*, Volume 6, Issue 1, pp. 114-125, 2023

TABLE 4. Regression Analysis on the Influence of Self- Determination to Motivation

Independent Variable: Self-Determination	B Unstandardized Coefficients	β Standardized Coefficients	t-value	p-value	Decision
Constant	1.010				
Autonomy	0.222	0.267	5.994	.001	Reject HO
Competency	0.201	0.249	5.265	.001	Reject HO
Relatedness	0.375	0.437	10.604	.001	Reject HO
Dependent Variable: Motivation					
R	= 0.757	R^2	= 0.572		
F-Ratio	= 142.812	P-Value	= 0.008		
**Significant at 0.05 significance level*					

Based on the table under the standardized coefficients, autonomy, competency, and relatedness got the beta value of 0.267, 0.249, and 0.437, respectively. Relatedness got the highest value, while competency had the lowest beta value.

IV. Conclusion

Based on the study's findings, this section has concluded. The level of self-determination has a descriptive equivalent of High in terms of Autonomy, Moderate in terms of Competency, and High in terms of Relatedness. On the other hand, students' motivation level has a descriptive equivalent of High in terms of Intrinsic/Enjoyment, Moderate in terms of perceived Competence, and High in terms of perceived Choice for the intrinsic indicator. Also, it has a descriptive equivalent of High in terms of Personal Worth, High in terms of Academic Achievement, and Very high in terms of Vocational Reasons for the Extrinsic indicator. Thus, the overall mean of self-determination and the students' motivation have a high general descriptive equivalent. This means that there is an influence of self-determination on the motivation of accounting students in E-Learning at UM Tagum College.

Moreover, based on the results, the researchers were able to find out the significant relationship between self-determination and motivation of the accounting students. Thus, it only means that the given indicators for both variables have a substantial relationship with each other. This will serve as the basis for the students, parents, teachers to consider those factors that influence the motivations of the accounting students in an E-Learning environment.

Nonetheless, the anchored Theory of Self-Determination confirms the result of the study. The self-determination is manifested in the influence on the motivation of the accounting students considering those indicators given. By anticipating its influence, we were able to prove that self-determination determines how motivated students are in an E-Learning environment.

Also, the anchored Theory of Self-Determination confirms the result of the study. Self-Determination is manifested in the influence on the motivation of the accounting students considering those indicators given. As per Ryan & Deci (1985), motivation systematically explains the dynamics of human desires, inspiration, and well-being within the immediate social context. It is very evident how self-determination drove the motivation of the accounting students in an online education system. Furthermore, Xie et al. (2006) concluded that the relationship of self-determination and motivation might also encompass communication and metacognitive skills in an online context. This means that the student's ability to communicate and how their metacognitive works significantly influence how motivated they are in this given context. Lastly, as per Moore et al. (1993), this study served as a good foundation for dealing with motivation in an online learning environment in integrating problems in online learning. This is beneficial not only for the learners but also for the administrators to create an action plan about those external and internal factors that would affect the students' motivation.

In addition, based on the regressional analysis, relatedness got the highest domain in understanding the self-determination among the accounting students subject to the motivation in the online learning environment. On the contrary, competency got the lowest part among all the factors. This means that students need fulfillment to be motivated in the online learning environment; on the other hand, students are not concerned to be more competent just to satisfy their innate desires in an e-classroom setup. Therefore, we proved that self-determination determines how motivated students are in an E-Learning environment by anticipating its influence.

V. Recommendations

To BS in Accountancy Students: be intrinsically motivated. Learn accounting with interest to be effective. Also, we strongly recommend lessening the stress and burdens, taking one step at a time. Do not accumulate works, assignments, activities, and projects. What you can do today, do it. Do not wait for tomorrow, and it will have its worries. Be the responsible accounting student you can be. As to relatedness, which got the highest score for its coefficient result, student-to-student relationship or peer support is found to be the most significant factor to student's motivation to continue the course; thus, we recommend to continue being encouraged by friends but also learn to be independent, work out your progress.

To Accounting Professors: Due to the COVID-19 pandemic, many adjustments were made between teachers and students. But to compare, students are more pressured and take significant adjustments in their studies since they have to comply with all the requirements online and have to pass the subject matter, which is seriously a difficult one, accounting. Teachers, we recommend taking some significant considerations and increasing their understanding of students. We recommend having open communication between students and teachers and making available their social media like direct messages to students. Create achievable objectives within the teaching time frame to make the class productive and active. Do something that will make students excited for the next class meeting.

To the Department of Accounting Education: The success of everyone depends on how effective and efficient the Department is. We sincerely suggest making the programs at the ease of the stakeholders. Consider adjustments and take into account students and accounting. Conduct study and research

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on implementing much better programs, SIM, and activities that will help students and teachers.

To Parents and Guardians: The family factor is the student's number one motivation to study hard in school. At the same time, it is also a critical factor why discouragements fall into place. It is good to reach out to parents and guardians and cheer for accounting students in every way. They asked how studies have been a kind of comfort in the heart and give the courage to do more. We also recommend stopping applying brutal tactics like pressuring the student and any kind, it is not helping at all, and it is suffocating your child. Increase your kindness, patience, and understanding. It is best to maintain open communication, and your advice is highly appreciated and helpful for a student to learn. Family serves as a support system. Support and approve and believe in your child. After all, the strength of a student lies in how deep his connection to the family is. It is the key reason why he perseveres for his future.

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