



RESEARCH FACTORS INFLUENCING STUDENTS ACCOUNTING CAREER PATH: A GHANAIAN PERSPECTIVE

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ABSTRACT

Due to increasing demands for the accounting professional and limited studies devoted to the accounting context in developing countries like Ghana. This investigates the objectives to explore the factors influencing students accounting careers paths. A closed-ended questionnaire based on 5-point Likert scale was administered to record response. Data was collected through online survey and shared via WeChat and WhatsApp among the university's students. The SmartPLS 3.0 was employed to run analysis on 337 valid responses. The research findings include the positive and significant effect of financial benefits, influence of third parties and cost and benefits on students accounting careers path. The model of the study explained 57.2% variation. The research evidenced that among the factors financial benefits has a strongest influence on students' intentions towards accounting career path. The study also has several theoretical and practical implication for the scholars and practitioner.

KEYWORD: *Financial benefits, influence of third parties, cost and benefits, accounting career path.*

JEL classification code: M20, M41

1. INTRODUCTION

Globally, selecting a course of specialization is most crucial and future-oriented decision among students. In general, students have to choose a subject of their interest at a particular time in their academic life. Generally, academic institutes (universities, schools, colleges) offer a variety of career paths and specialization areas' such as marketing, management, entrepreneurship, finance, and accounting as traditional business discipline to their student. However, previous studies highlighted that there is constant decline in number of students to looking for accounting as their career path (Wen *et al.*, 2018; Yusheng *et al.*, 2020). Furthermore, the continuing decrease in the accounting students has created cautious situation for the stakeholders, and policymakers because the emerging countries are facing increasing scarcity due to global demand, most of the qualified and talented left the developing countries they resides in (Ngoc Tien, 2020).

Accordingly, (Wen *et al.*, 2018), identified that a difficulty in attracting students is the prime factor behind the shortage of accounting professionals. In addition, students negative perception, misinformation about the workload and low salary have also been recognized to be a mean of this concern (Suryani, 2018). Moreover, (Polvillo & Vazquez, 2018) recently noticed that students

usually take decision about their career paths grounded on preconceived insights, work environment and inaccurate perceptions. While (Baxter & Kavanagh, 2012; Wen *et al.*, 2018) stated that those who do not opt to accounting and finance majors believe that it requires extensive mathematical/numerical skills, memorizing and it's a choice of introvert and boring people. Therefore, this study objectives to identify the factors influencing students to choose accounting career path.

Previously, there are several studies who put efforts to explore factors influencing careers choice in general. For example, familial, situational, and societal (Fenu *et al.*, 2021), demographic variables (i.e., gender, peer group, parental pressure, parents educational background and income, media and grades) (Kazi & Akhlaq, 2017), intrinsic motivation, extrinsic motivation, career exposure and influence of third parties (Ng *et al.*, 2017). However, in the accounting context, there are limited studies and there is growing interest from the scholars and practitioner (Cornelia & Desi, 2020; Ngoc Tien, 2020; Ria Sandra, 2020; Yusheng *et al.*, 2020). Therefore, we have conducted this study to support the existing literature of accounting career path context. In addition, this study also provides comprehensive understanding of what factors influence Ghanaian students to pursue accounting career path.

2. LITERATURE REVIEW

2.1 Theoretical background

(Agarwala, 2008) defined choice as selection of one object from others. Similarly, in this context, career choice is selecting one occupation over others alternative. The choice of career is influenced by several factors such as external (i.e., government regulation, culture, state of economy, and labor market) internal (i.e., personally satisfying network, interest in the job), interpersonal (i.e., effect of peers, family and friends). Accordingly (Ticoi^a & Albu, 2018), recently explored the significant effect of relational, financial, and intellectual factors on Romanian students accounting career path. (Owusu Godfred Matthew *et al.*, 2019) examined the influence of students' intrinsic interest, self-interest, and confidence among Ghanaian students' major selection.

Previously, the theory of reasoned action (TRA) (Fishbein & Ajzen, 1975) and theory of planned behavior (TPB) (Ajzen & Fishbein, 1988) has been widely employed to study factors influencing career choice. The TRA postulate that an individual's behavior is primarily lead by intentions. These intentions identify determinants

that could affect a desired behavior. Additionally (Ajzen, 1991) proclaimed that greater the extent of intentions greater will be likelihood of an individual predicting behavior. Furthermore, the TRA stated that attitude and subjective norms are two factors to identify the intentions. An attitude refers to "the disposition of an individual in evaluating a behavior (positive or negative)". And subjective norms defined as the pressure arise from the third party influencers such as family and friends, peers whether to perform or not to perform a desired behavior (Yuan *et al.*, 2019). Moreover, (Ajzen & Fishbein, 1988) extend the TRA to the TPB and postulates that the results of a particular action is not based on intentions but also on perceived behavior control grounded which refers to "one's ability to control a particular outcomes. Accordingly (Shneor & Munim, 2019) by using the TPB concludes that financial benefits are within an individual's control. Grounded on the TRA and the TBP, we have formulated a conceptual framework which comprises of three independent variables namely financial benefits, the influence of third party, and cost-benefits and the one dependent variable namely accounting career path (see Figure 1)

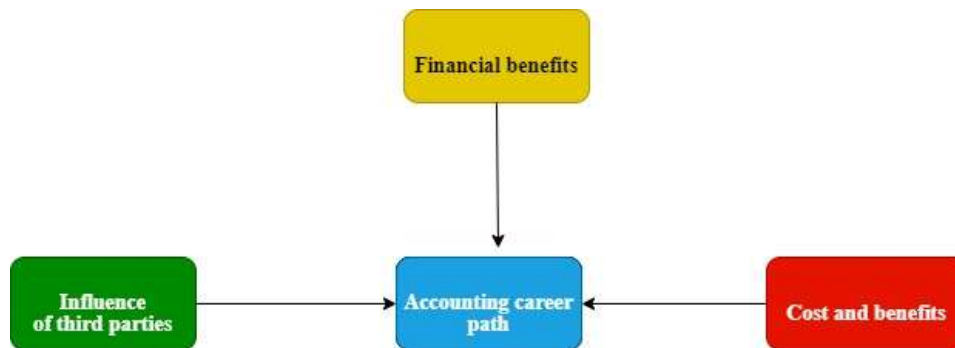


Figure 2. Conceptual framework

2.2. Hypotheses development

2.2.1. Financial benefits

Financial and socio-cultural drivers are playing a significant role in influencing students career path (Agarwala, 2008). In adequate financial benefits/rewards such as low salary, bonus, and incentives are prone to demotivation among students in choosing accounting career path among Indonesian students (Suryani, 2018). Likewise (Omar *et al.*, 2015) also evidenced a significant role of financial terms namely salary on choosing accounting career path among undergraduate students. Not only this, financial benefits also has an effect on individual's decision to relocate and build an expatriate career (Presbitero & Quita, 2017). (Wen *et al.*, 2018) studied a sample of 163 undergraduate students and witnessed that compensation is the most significant influencing factor behind career path. Therefore, we hypothesize:

H1. There is a significant effect of financial benefit on choosing accounting career path.

2.2.2. Influence of third parties

In general, students reside in developing countries aspects hold beliefs that their accounting career choice is based on family needs, it could happen because of strong emotional bonding in these countries (Yang *et al.*, 2002). In addition, students in African developing countries like Ghana are also facing family pressure to do jobs and take responsibilities of the families basic needs and generate future opportunities for their siblings, may impacts students accounting career path in developing countries (Yusheng *et al.*, 2020). Previously, scholars have evidenced that accounting students are significantly influenced by the guidance of teachers, friends, relatives and family members, when they have to take decision regarding the career path (Porter & Woolley, 2014; Tang & Seng, 2016). However, scholar have witnessed the contradictory results concerning the effect of influence of



third parties on students accounting career path. For example, (Hsiao & Nova, 2016) evidenced that family has a less effect on accounting students' career path. Likewise, (Odia & Ogiedu, 2013) witnessed that friends, teachers, parents, parents occupation and other students is less important in choosing career path. Whereas (Bekoe Rita *et al.*, 2018) studied a sample of 457 students evidenced that course trainer, family and peers has a significant influence on accounting career path. Similarly, (Yusheng *et al.*, 2020) also evidenced the significant effect of parents and peers on choosing accounting career. Furthermore, based on the previous calls for the validation of the results (Duffy *et al.*, 2011; Ng *et al.*, 2017; Wen *et al.*, 2018) and to aid to existing literature on choosing accounting career path we hypothesize as

H2. There is a significant effect of influence of third parties on choosing accounting career path.

2.2.3. Cost and benefit

Generally, individuals across the globe perceive both benefits and cost while making decision regarding the career choice (Thing & Jalaludin, 2018). However, a very few studies devoted to evidence the importance and influence of cost and benefits on students accounting career path (Chen *et al.*, 2008; Felton *et al.*, 1994; Thing & Jalaludin, 2018). (Felton *et al.*, 1994) explored the relationship between the intrinsic rewards, prior exposure to accounting and students of whether to select chartered accountant as a career or not. The authors evidenced that cost and benefits ratio was one of influencing factor while choosing career. (Yusheng *et al.*, 2020) recently highlighted the importance of cost and benefits factor in choosing accounting career in global perspective. Furthermore, the authors also call for the future studies to investigate the relationship between benefits and cost and accounting career path. Therefore, this study hypothesizes as

H3. There is a significant effect of cost and benefit on choosing accounting career path.

3. METHODOLOGY

3.1 Sampling and Data collection

The present study employed a quantitative research approach and randomly selected universities students from Ghana. Due to Covid-19, an online survey containing closed-ended questionnaire was designed using Google form and disseminated through WeChat and WhatsApp application (Sikandar Ali Qalati, Dragana Ostic, *et al.*, 2021). Besides, an online survey is considered a convenient and less costly way to collect information from the respondents (Fan, Huang, *et al.*, 2021; Sikandar Ali Qalati, Esthela Galvan Vela, *et al.*,

2021). To ensure, valid response we have included two questions such as "have you been exposed to accounting in high school and do you know what accounting is." Data collection process was completed within three months from March–June 2021, to decrease the chances of bias (W. Li *et al.*, 2020). We sent two reminder every month to remind participants to fill the 20 minutes questionnaire. The present study targeted 500 students, resulted into 337 valid responses which represents 67.4% response.

3.2 Measures of the study

This study adopted well developed scale from the previous studies. The financial benefits scale was assessed using five items taken from (Omar *et al.*, 2015; Sugahara *et al.*, 2009), recently used by (Yusheng *et al.*, 2020). The influence of third parties measurement scale was assessed using five items adopted from the work of (Ghani *et al.*, 2008; Hutaibat, 2012), recently used by (Ng *et al.*, 2017). The cost and benefit factor scale assessed by using three questions taken from (Chen *et al.*, 2008; Sugahara & Boland, 2006). The dependent scale of the study accounting career path was assessed using four item adapted from (Ng *et al.*, 2017). The responses for all items of the scales were recorded on 5-point Likert scale, where 1 represents strongly disagree, and 5 represents strongly agree.

3.3 Analytical tool

The present study used both statistical package for social science (SPSS) version 25 and SmartPLS 3.0, v3.2.9. In particular, SPSS was used to test descriptive statistics of the respondents and common method bias (CMB) test. Whereas, SmartPLS 3.0 was used to tests the relationships between the constructs. In addition, this study used several techniques (i.e., PLS algorithm, bootstrapping, and blindfolding) to generate results about the proposed model and relationships. Moreover, SmartPLS 3.0 is widely used, acceptable, and suggested analytical software across the disciplines (Ahmed *et al.*, 2020; Ali Qalati *et al.*, 2021; Fan, Qalati, *et al.*, 2021).

4. RESULTS AND DISCUSSION

4.1 Descriptive information of respondents

Table 1 illustrate that out of 337, over half of them 56.4% were male and 43.6% were female students. Regarding the age most of the participants 58.8% were aged between 36 and 45 years, and 1.8% were aged under 25 years. In addition, 47.2% (159) are master students and over one-third 37.4% were undergraduate students. Regarding the two general questions asked about the accounting career path. 290 (86.1%) confirmed that they know about the accounting, while against second question 181 (53.7%) denied that they were not exposed to accounting in high school

**Table 1. Demographic characteristics of participating students (N= 337)**

Respondents		Frequency	Percentage	Mean	Std. deviation
<i>Gender</i>	Male	190	56.4	1.43	0.496
	Female	147	43.6		
<i>Age (years)</i>	<25	6	1.8	2.67	0.613
	25–35	117	34.7		
	36–45	198	58.8		
	≥45	16	4.8		
<i>Education</i>	Certificate/Diploma	6	1.8	2.72	0.713
	Undergraduate	126	37.4		
	Master's	159	47.2		
	Others	46	13.6		
<i>Do you know what accounting is?</i>	Yes	290	86.1		
	No	47	13.9		
<i>Have you been exposed to accounting in high school?</i>	Yes	153	45.4		
	No	181	53.7		

This study also tests the adequacy of the sample using Kaiser-Meyer-Olkin (KMO) test. Table 2 shows that the KMO value 0.916, which is ≥ 0.5 acceptable threshold (Hair *et al.*, 2019; Sikander Ali Qalati *et al.*, 2021). Besides, the KMO test, this study also used Harman's single factor test to ensure data is free from

CMB. The Harman's single factor test value 28.6% revealed that single factor is accounted for 28.6% variation which is < 0.5 acceptable threshold (C. Li *et al.*, 2020). Thus, this study evidenced that there no chance of CMB.

Table 2. KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.916
Bartlett's Test of Sphericity	Approx. Chi-Square	2577.983
	df	91
	Sig.	.000

4.2 Analysis of the models

The present study following (Hair *et al.*, 2019) suggestions regarding the analysis of the model used two-step-approach assessment of measurement model and structural model.

4.2.1. Assessment of measurement model

The assessment of measurement model includes the tests related to reliability and validity. The individual items reliability of the study was evidenced using factors outer loading, which requires to be ≥ 0.7 (Hair *et al.*, 2019) (see Table 3). The Cronbach's Alpha (CA) value for all of the construct was found between 0.742 and 0.897, however the acceptable threshold value is 0.7 (Hair *et al.*, 2019). In addition, with regard to internal consistency (Hair *et al.*, 2019) suggested that composite reliability (CR) must be found between 0.7 and 0.95, the present study found CR values between the acceptable

limit (see Table 3). present study following (Hair *et al.*, 2019) suggestions regarding the analysis of the model used two-step-approach assessment of measurement model and structural model. Besides, regarding the convergent validity (Hair *et al.*, 2019) recently argued that average variance extracted (AVE) value must be ≥ 0.5 , the AVE values of this research find between 0.639 and 0.708 (see Table 3). Furthermore, regarding the discriminant validity criterion of (Fornell & Larcker, 1981), it is suggested that square root of AVE for each construct must be great than the inter-correlation of the other variables (see Table 4). Not only this we have also used variance inflation factor (VIF) test using SmartPLS 3.0 to ensure data is free from CMB. The VIF values are range between 1.568 and 1.848, which is quite below the acceptable threshold of 3 (Hair *et al.*, 2019) (see Table 3).



Table 3. Measurement model

Construct	Item code	Loadings	CA	CR	AVE	VIF
<i>Financial Benefits (FB)</i>	FB1	0.840	0.858	0.898	0.639	1.848
	FB2	0.839				
	FB3	0.834				
	FB4	0.747				
	FB5	0.731				
<i>Influence of third Parties (IOTP)</i>	IOTP1	0.801	0.864	0.901	0.646	2.063
	IOTP2	0.752				
	IOTP3	0.811				
	IOTP4	0.803				
	IOTP5	0.850				
<i>Cost and benefits (CB)</i>	CB1	0.787	0.742	0.853	0.660	1.568
	CB2	0.853				
	CB3	0.796				
<i>Accounting career path (ACP)</i>	ACP1	0.841	0.897	0.924	0.708	
	ACP2	0.842				
	ACP3	0.878				
	ACP4	0.848				
	ACP5	0.798				

Table 4. Discriminant validity

	ACP	CB	FB	IOTP
ACP	0.842			
CB	0.524	0.813		
FB	0.661	0.563	0.800	
IOTP	0.667	0.441	0.587	0.804

4.2.2. Assessment of structural model

Regarding the assessment of structural model coefficient of determination (R^2), cross-validated-redundancy (Q^2) and path coefficient were proposed by (Hair *et al.*, 2019). This article used PLS bootstrapping with 1000 bootstraps and cases with the objective to describe the path coefficients, their level of significance and variance explained R^2 (Henseler *et al.*, 2009). More specifically, we have used algorithm techniques to estimate R^2 , bootstrapping for the hypotheses testing and blindfolding for the predictive redundancy. According to (Cohen, 1998), the value of R^2 0.60, 0.33 and 0.19 respectively considered as substantial, moderate and weak. The present study R^2 value 57.2% stated that 57.2% changes in the accounting career path occurred

due to financial benefits, influence of third parties and cost and benefit (see Table 5). All hypotheses of the study were accepted based on the criterion (t -value > 1.96, p -value < 0.05) (see Table 5 and Figure 2). Regarding the Q^2 (Hair *et al.*, 2019) suggested that values of 0.035, 0.15, and 0.02, respectively, states that an exogenous construct has a large, medium, and small predictive relevance. The Q^2 value 0.397 illustrated that exogenous construct has a large influence for an endogenous construct (see Table 5). In addition, (Hair *et al.*, 2019) suggested standardized-root-mean-square-residual (SRMR) to estimate the goodness of the fit. SRMR value of this study is 0.073 which is fall below the acceptable threshold 0.08 (Hu & Bentler, 1999) (see Table 5).

Table 5. Path coefficient and hypotheses testing

Hypotheses	Relationships	Path coefficient	Stdv	t -value	p -value	Decision
H1	FB→ACP	0.338	0.083	4.078*	0.000*	Accepted
H2	IOTP→ACP	0.399	0.072	5.565*	0.000*	Accepted
H3	CB→ACP	0.158	0.052	3.024*	0.003*	Accepted

$R^2 = 0.572$, adjusted $R^2 = 0.568$; SRMR = 0.073; $Q^2 = 0.397$
Critical value * t -value > 1.96 (p -value < 0.05)

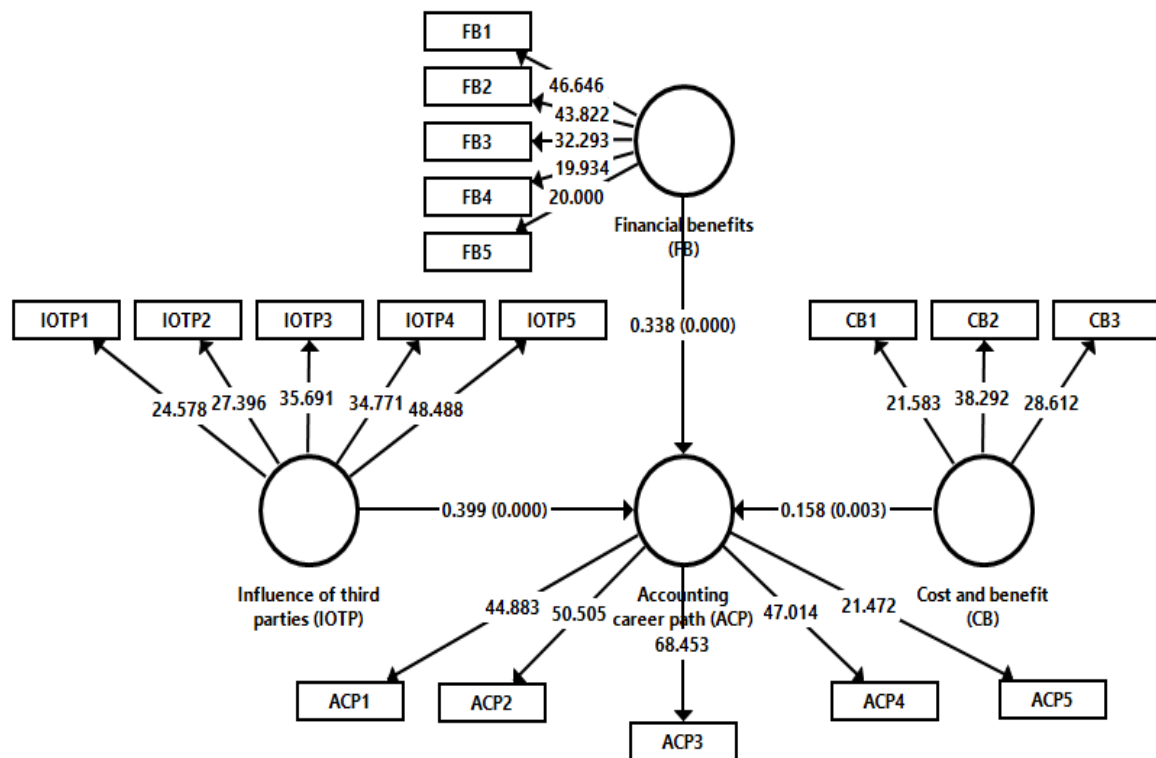


Figure 2. Structural equation modelling

The first research finding of the study reveals that financial benefits has a significant influence on accounting career path ($B=0.338$, $t\text{-value}=4.078$, $p\text{-value}=0.000$) thus $H1$ accepted. This finding of the study is in line with prior work of (Wen *et al.*, 2018) who highlighted the importance of financial rewards and also evidence the significant impact financial rewards on accounting career choice. Second finding of the study suggested that influence of third parties has a significant effect on accounting career path ($B=0.399$, $t\text{-value}=5.567$, $p\text{-value}=0.000$) thus $H2$ accepted. These findings of the study are consistent with prior work of (Bekoe Rita *et al.*, 2018; Ng *et al.*, 2017). Third finding of the study proposed that cost and benefit has a significant effect on accounting career path ($B=0.158$, $t\text{-value}=3.024$, $p\text{-value}=0.003$) thus $H3$ accepted. These findings of the study are supported by (Chen *et al.*, 2005; Yusheng *et al.*, 2020). This finding of the study infers that when students estimated that benefits of pursuing accounting as a career are greater than the cost, they will prefer, accounting.

5. CONCLUSION

This research used a sample of 337 students and analyzed the results using SPSS and SmartPLS 3.0 has examined the factors influencing accounting career path. The result of the present research highlighted that over half of the students did not have any exposure to accounting in high schools, thus its mandatory to for institutions and schools to create awareness among the

students. The outcomes of the study suggested that financial benefits, influence of the third parties (i.e., parents, teachers, friends and peers), and cost and benefits are playing key role in choosing accounting career path. Besides, the proposed model has explained 57.2% variation.

Furthermore, this research has also offered several theoretical and practical implications. Such as this study contributed into the existing literature devoted to accounting career path. Since, Covid-19 has disturbed the whole economies across the world, and there are chances that in future developed or developing economies will face recession. In this perspective, there is going to be increase in demands for the accounting professionals. Thus, it is highly recommended for the schools, institutes and universities to increase their focus on accounting majors.

The present research also has some limitations such as convenient random sampling approach and mean to reach students can become one of the limitations, because those who are not having internet are avoided. Therefore, future studies must conduct physical surveys to record their responses. Another limitation could be that this study conducted in one country, thus future studies suggested to be conducted at global level universities.



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