

Moderating Effect of Career Guidance on the Relationship Between Introductory Accounting Course on Students' Choice of Accounting as a Major in Kenyan Universities

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Abstract

The objective of the study was to find out the moderating effect of Career guidance on the relationship between Introductory Accounting Course teaching methodology, course content, instructor's influence and performance on students' choice of Accounting as a major in Kenyan universities. Career guidance was hypothesized to have no moderating effect on the relationship between Introductory Accounting Course; teaching methodology, course content, instructor's influence and performance on Students' choice of Accounting as a major in Kenyan universities. The study adopted a positivistic philosophical approach. A Descriptive Ex-Post Facto Research design was employed. The study sampled 330 students undertaking Bachelor of Commerce degree in twelve selected Kenyan universities. The researchers applied for a research permit from National Commission for Science Technology and Innovation (NACOSTI) to facilitate data collection from the selected twelve Kenyan universities. The study adopted a mixture of purposive and stratified random sampling techniques to select the sample of students from the target population. A pilot study was conducted. The study adopted a logistic regression model. The null hypothesis that career guidance has no moderating effect on the relationship between Introductory Accounting Course teaching methodology, course content, instructor's influence and performance on students' choice of Accounting as a major in Kenyan universities was thus rejected. A conclusion was drawn that career guidance has a moderating effect on the relationship between Introductory Accounting Course; teaching methodology, course content, instructor's influence and performance on students' choice of Accounting as a major in Kenyan universities. The policy implication of the study is that those responsible for university education have to give due attention to career guidance to strengthen the opportunities for students to choose Accounting as a major, given the low uptake of the specialization. The study focused on the moderating effect of career guidance on the relationship between Introductory Accounting Course; teaching methodology, course content, instructor's influence and performance on students' choice of Accounting as a major in Kenyan universities as opposed to other studies that hitherto focused on aspects like earnings, job market conditions and career opportunities as influencers of career choice among students in universities.

Keywords: Teaching Methodology, Introductory Accounting Course, Career Guidance, Accounting Major.

Introduction

The objective of the study was to examine the moderating effect of career guidance on the relationship between Introductory Accounting Course teaching methodology, course content, instructor's influence and performance on students' choice of Accounting as a major in Kenyan universities. Career Guidance was hypothesized to have no moderating effect on the relationship between Introductory Accounting Course teaching methodology, course content, instructor's influence and performance on students' choice of Accounting as a major in Kenyan universities.

Introductory Accounting Course is compulsory to all undergraduate students in the Schools of Business in universities across the world. The course acts as a gateway to accounting major decisions. In most cases, it is the students' first encounter with accounting and especially those who did not take Business studies in high School (Molloy, 2009; Geiger & Ogilby, 2000). The course aims at; helping students perform financial analysis, obtain information for individual or organizational decisions and understand business, governmental and other organizational entities (Geiger & Ogilby, 2000). It further aims at providing students with skills to conceptualize solutions to accounting problems, enhancing confidence and students aptitude to critically evaluate accounting issues from academic to hands on perspectives, American Institute of Public Accountant (1991).

Introductory Accounting course is vital to all students because it exposes them to Accounting principles (Mauldin, 2000; Marshall, 2003; Allen, 2004; Byrne and Willis, 2005). The course enables students grasp the fundamental knowledge of the accounting concepts such as double entry concept of book keeping, the application of Generally Acceptable Accounting Principles and the preparation of financial statements of different entities (McDowall & Jackling, 2010). Moreover, the knowledge learnt from the course should enable students understand and prepare financial reports amicably, Accounting Education Change Commission (1992).

However, it has been observed that majority of undergraduate students in the Schools of Business in universities across the world have negative attitudes towards IAC. This has been witnessed in most Universities world-wide including the United Kingdom universities (Marriott & Marriott, 2003) who established the existence of a problem with Introductory Accounting teaching at the Universities which sent negative signals about the course to most students. In USA, students' discontentment with IAC was observed as most of them felt compelled to study the course to obtain their undergraduate degree (Principe, 2005; Omar, 2009). In New Zealand, most students perceived the course to be dull and boring (Malthus & Fowler, 2009). Austrian universities observed a temporary interest by students in the course (Molloy, 2009). On average, most students made negative assumptions on the nature of the course as being difficult to pass, heavily theoretical and quantitative in characteristics, this seemed to have discouraged most students from the course especially those who were not good at quantitative subjects (Malthus & Fowler, 2008). Shattock (2007) has attributed the unpopularity of the course to poor teaching of accounting in the Universities.

In Kenya, most universities have reported a low uptake of accounting major and hence low number of students graduating with accounting degree, Kenyan Universities Graduation Lists (2007- 2016). The unpopularity of accounting as a major is thus a world-wide concern to the accounting profession and Universities alike (McDowall & Jackling, 2010; Hunt, Falgiani, & Intrieri, 2004; Molloy, 2009; Byrne & Flood, 2008). This has prompted the researcher to assess the influence of IAC on students' choice of Accounting as a Major in Kenyan Universities.

Kenya has a total of twenty nine Universities offering Bachelors of Commerce program (KUCCPS, 2016). The program has various options which include Accounting, Finance, Human Resource Management, Marketing and Procurement. In the first two academic years, all Bachelor of Commerce students undertake common introductory courses which expose them to various areas of specializations, for example, Introductory Accounting Course lead students to Accounting Major (Commission of University Education, 2016). At the beginning of the third academic year, the Bachelors of Commerce students go on to choose their preferred areas of specializations presumably based on their experiences with introductory courses undertaken. However, it has been observed that Accounting as a major is not popular to most students in the Bachelors of Commerce Program in Kenyan Universities (KUCCPS, 2016).

The unpopularity of Accounting as a Major has been experienced in most countries across the world including the United States of America (Omar, 2009); Ireland (Molloy, 2009); Australia (Jackling & Calero, 2006); Malaysia (Zakaria, Wan Fauzi, & Hassan, 2012); China (Lanson, 2010); New Zealand (Malthus & Fowler, 2008) and Ethiopia (Dibabe, Wubie, & Wondmagegn, 2015) This creates a major concern to the Universities, Accounting professions and the economies alike. Studies mostly from Western countries have reported numerous findings regarding Accounting major decisions without a universal agreement. The studies did not look into the influence of Introductory Accounting Course on students' choice of Accounting as a major. This prompted the researcher to assess the influence of Introductory Accounting Course on students' choice of Accounting as a Major in Kenyan Universities.

Accountants are of fundamental significance to the efficient running of the economy as they play a significant role in regulatory function of the Government, including day to day operations such as taxation and detection of crime (Molloy, 2009). Accounting is a profession which is viewed as lucrative in terms of availability of job market and financial rewards (Lanson, 2010; Ahinful Painstsi, & Danquah, 2012; McDowall & Jackling, 2010). In today's complex and competitive business environment, accounting skills are in high demand making accounting a dynamic career (Dibabe, Wubie, & Wondmagegn, 2015).

The economic pillar as envisioned in Kenya's Vision 2030 acknowledges the need to develop energetic and internationally competitive financial services in order to achieve high levels of savings and financing of investments in Kenya (Kenya Vision, 2030). Banking is listed as one of the sectors under financial services that are seen to contribute massively to the realization of Vision 2030. Accountants play a major role in banking as the information derived from it and the transparency of the accounting systems lead banks to success. The Government of Kenya is committed to increasing the role of private investments in the devolved government (Article 174(f), Constitution of Kenya, 2010). Realization of this commitment requires a proper analysis, auditing and interpretation of financial statements using appropriate accounting skills to mitigate wastage of funds and resources in the devolved county Government and other areas of government expenditure and revenue generation.

The geographical scope of the study comprised twelve Kenyan universities that offer Bachelors of Commerce program These were: the University of Nairobi, Technical University of Kenya, Strathmore University and KCA University (Nairobi region); Kabarak University and Egerton University (Rift Valley region); Kisii University

(Nyanza region); Kenyatta University and Mount Kenya University (Central region); Masinde Muliro University (Western Region); Daystar University (Eastern region) and Technical University of Mombasa (Coast region).

The independent variable of the study was Introductory Accounting Course teaching methodology, course content; instructor influence and course performance as dependent variable. The study set out to find out the moderating effect of career guidance in the relationship between Introductory Accounting Course teaching methodology, course content; instructor influence and course performance and students' choice of Accounting as a major in Kenyan universities.

For the methodological scope, proportional stratified random sampling was employed on the targeted population to form twelve strata from which sample size was determined and a sample drawn. Ex-post facto research design was employed. The study adopted a logistic regression model in outlining the relationship between the study variables. The Omnibus test was utilized to confirm the adequacy of the model.

The dependent variable was the choice of accounting as a major by the students who had specialized after taking introductory to accounting course. The variable was measured as a dichotomous categorical variable with only two possible outcomes. Only 28.25% of the respondents had chose accounting option as a major while 71.75% of the respondents continued with other courses after having taken introductory to accounting. This shows how very few of those who take the introductory to accounting end up dropping accounting to take up other options. This study had the aim of determining the factors that influence the choice of accounting as a major.

The study was guided by the Theory of Reasoned Action (TRA). The Theory of Reasoned Action was developed by (Ajzen & Fishbien, 1980). Researchers in this area have looked at the post benefits accruing as a result of being in the accounting profession such as job market conditions available to accounting graduates, high earning power, and ready job market, among others. The theory also assesses the influence of reference groups on students' choice of accounting as a major. Research conducted by Simons and Lowe (1997), on factors influencing choice of accounting as a major applied the Theory of Reasoned Action. The study established that "financial rewards," "job availability," and "interest in the major/career" are the most important factors in selecting a major. According to their study students tend to choose accounting as a major because there is a reward in terms of "financial rewards," and "job availability," that will result into the choice which they make (Simons & Lowe, 1997). The Theory of Reasoned Action has also been applied by (Zakaria, Wan Fauzi, & Hasan, 2012) on Accounting as a Choice of Academic Program. Result of the study indicates that the students are concerned with the outcomes of their decisions. Whereas the prior researchers focused mainly on the post benefits derived from accounting profession, the studies did not test the theory on pre- accounting profession benefits; Teaching Methodology, Course Content, Instructors Influence, Course Performance and Career Guidance.

In the current study, career guidance was used as a moderating variable. A moderating variable is a qualitative or quantitative variable that affects direction or strength of the relation between an independent and dependent variable. At the university level, students' career guidance services are provided to students before or on joining the universities to help them make informed career decisions (KUCCPS, 2016). The Ministry of Education, in Kenya, recognizes the importance of these services by observing that, deciding on the future career is not quite easy. It is even more difficult when students lack the necessary information on the different types of careers. In an ideal situation the process of career development stretches throughout one's lifetime with a greater emphasis during the secondary and tertiary years (Ministry of Education, 2007).

In the Bachelors of Commerce Program, it is important that the students should seek continual career guidance. This is because the program has various specializations and students need good guidance by trained personnel. The universities are expected to invite professionals from the industry frequently to engage students on various career choices. Parents and Instructors should also help students on career choices based on students' abilities (Venable, 2011). The current study recognized this important job and tested the moderating influence of career guidance on the relationship between the Introductory Accounting Course and students' choice of Accounting as a Major in Kenyan Universities.

Conceptual Framework

A conceptual framework can be defined as a set of broad ideas and principles taken from relevant fields of enquiry and used to structure a subsequent presentation Reichel and Ramey (1987). A conceptual framework is a model which shows the major variables examined in the study and the interrelationships that exists between the variables. It is the act of creating or formulating something by linking up particular ideas or actions intended to deal with the problem or situation (Kothari, 2006).

In the current study the variables to be conceptualized was Introductory Accounting Course: teaching methodology, course content, instructors influence and performance in IAC as the independent variable. An independent variable is one that stands alone and is not changed by another variable that one is trying to measure. Career guidance was used as a moderating variable. A moderating variable is a qualitative or quantitative variable that affects the direction or strength of the relation between an independent and dependent variable. Students' choice of Accounting as a Major was used as a dependent variable. A dependent variable responds to the

independent variable. It is called dependent because it depends on the independent variable (see figure 1).

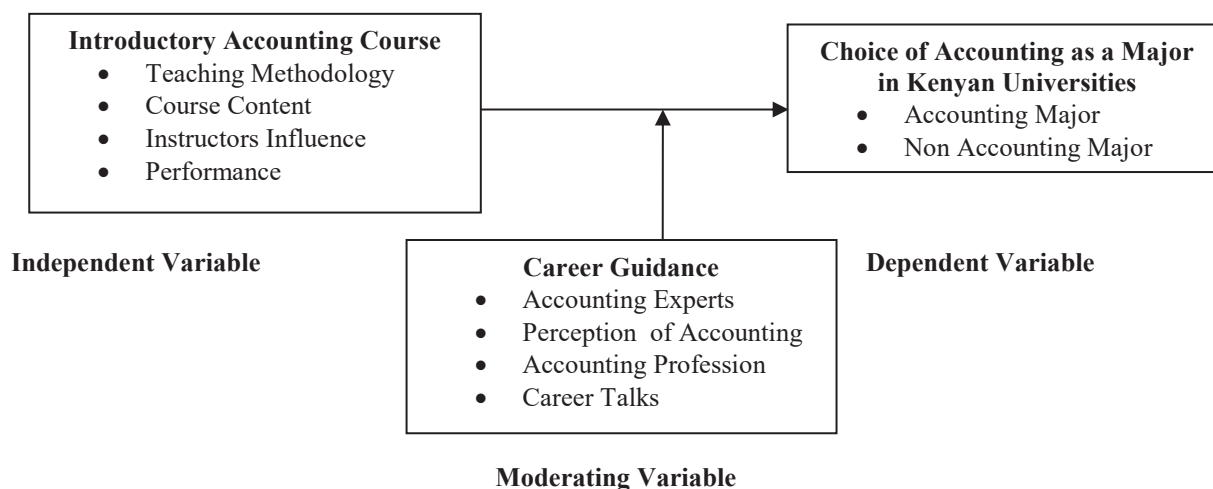


Figure 1: Conceptual Framework

In the current study it was hypothesized that career guidance has no moderating effect on the relationship between Introductory Accounting Course teaching methodology, course content, instructor’s influence and performance on Students’ choice of Accounting as a major in Kenyan universities.

Methodology

The study adopted a positivistic philosophical approach. A Descriptive Ex-Post Facto Research design was employed. The study sampled students undertaking Bachelor of Commerce degree in twelve selected Kenyan universities. The researchers applied for a research permit from National Commission for Science Technology and Innovation (NACOSTI) to facilitate data collection in the selected Kenyan Universities. The study adopted a mixture of purposive and stratified random sampling technique to select the sample of students from the target population. A pilot study was conducted.

To test the reliability and validity of the data collection instrument a pilot study was conducted. Data was collected from 32 students and used for pilot analysis. Cooper and Schindler, (2011) indicate that a pilot test is conducted to detect weaknesses in design and instrumentation so as to provide proxy data for selection of a probability sample. According to Cooper and Schindler (2011) also shows the duration it will take to complete the questionnaire, confirm clarity and logical flow of format, confirm if questions are clear and short and test the questionnaire credibility and should constitute at least 1% of the sample size. The study adopted a logistic regression model.

The moderating effect of career guidance on the relationship between the independent variables and choice of accounting major was analyzed by introducing the moderating variable (career guidance) and as an interaction variable between each independent variable and the moderating variable as another step in modeling. The Omnibus test was done to confirm if there is an improvement in the model including the moderating variable.

The interaction variable was a transformation variable computed as the intersection of the independent variable and the moderating variable. From the model with the moderating variable, the study set out to determine if career guidance had a significant moderating influence on the relationship between choice of accounting specialization and each of the independent variables.

$$\text{Log}_e \left(\frac{P(Y)}{1 - P(Y)} \right) = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + Z_1 X_1 * X_5 + Z_2 X_2 * X_5 + Z_3 X_3 * X_5 + Z_4 X_4 * X_5$$

$X_i * X_5$ =the interaction variable between variable X_i and the moderating variable X_5

Z_i = the coefficient of the interaction variable $X_i * X_5$ for $\{i = 1,2,3,4\}$

X_5 =The moderating variable Career Guidance

Findings and Discussion

A total of 330 questionnaires were distributed to the respondents out of which 315 questionnaires were successfully filled and returned. This resulted to a response rate of 95.5%. According to Babbie (1990) a response rate of 50%

is deemed adequate for analysis of results. Bailey (1987) however set the adequate response rate at 75%. This study's response rate was thus considered very good and acceptable for analysis.

The moderating effect was tested by analysis of the second stage of the stepwise Omnibus regression modeling. The first step was an analysis that included all the independent variables in the model which give the results of the 4 predictor multiple regression models. The second step involves introduction of the interaction variables between the moderator and each independent variable as predictors in the model yielding a model with 9 predictors. The equation for the second step model is given by;

$$\text{Log}_e \left(\frac{P(Y)}{1 - P(Y)} \right) = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 Z + \beta_6 X_1 * Z + \beta_7 X_2 * Z + \beta_8 X_3 * Z + \beta_9 X_4 * Z$$

$X_i * Z$ is the interaction variable between variable X_i and Z for $\{i = 1,2,3,4\}$

Z - is the moderating variable career guidance

The model with the interaction variables as shown in table 1 has a Pseudo R^2 of 0.1005 which is an increase from the R^2 of the previous model. The R-square shows that 10.0% pf variation in the probability prediction of accounting major choice is explained by the model with the interaction variables. The P-value of the LR Chi-square statistic is 0.000 which is less than 0.05 implying general significance of the model. The general significance implies that at least one of the 9 predictors in the model has a significant coefficient.

Table 1: Model summary; moderating effect

Regression model	Statistic	Value
Logistic regression	Number of obs	= 315
	LR chi2(9)	= 37.68
	Prob> chi2	= 0.000
	Pseudo R2	= 0.1005
Log likelihood = -166.691		

To confirm whether career guidance has a moderating effect the information criterion comparison was done for the two steps. According to the Bayesian information criterion (BIC) measures, the second model which includes the moderating interaction effects has a lower BIC of 385.155 compared to the BIC of the first bloc which was 385.478. This shows that the second model is a better model. Also considering the contribution of the variables in each step to the LR chi-square statistics, the first steps includes 5 predictors which gives a significant model at 0.05 level of significance as shown by their p-value of 0.000 which is less than 0.05. The second step adds 3 predictors to the model with a change in LR statistic of 17.582. The change in the LR due to the addition of the addition of the 3 variables is significant as shown by the P-value of the LR-change of 0.001 which is less than 0.05. This confirms that the addition of the interaction variables significantly improves the model at 5% significance level and therefore implies that career guidance has a moderating effect on the relationship between the independent variables and prediction of accounting major choice.

Table 2: Information criterion change statistics; moderating effect

Block	LL	LR	Df	Pr>LR	AIC	BIC
1	-175.482	24.100	5	0.000	362.963	385.478
2	-166.691	17.582	3	0.001	351.381	385.155

A further analysis of the Hosmer Lemeshow goodness of fit test of the second block of the mode shows a Pearson chi-square of 348.886 with a p-value of 0.046 which is less than 0.05 implying that there is a good fit for the model from the pilot.

Table 3: Hosmer and Lemeshow goodness of fit test; moderation

Statistic	Value
number of observations	= 315
number of covariate patterns	= 315
Pearson chi2(306)	= 348.886
Prob> chi2	= 0.046

The results from the coefficients table indicate that the coefficients of second model yield an equation given by;

$$\text{Log}_e \left(\frac{P(Y)}{1 - P(Y)} \right) = 0.926 + 0.74X_1 - 0.446X_2 + 0.071X_3 - 0.474X_4 + 0.587Z - 0.191X_1 * Z + 0.443X_2 * Z - 0.557X_3 * Z$$

However, from the results on the detailed analysis of each coefficient, the coefficients of the interaction teaching methodology and career guidance, between course content and career guidance and that between

performance and career guidance have z-statistics with p-values less than 0.05 implying they are significant. This confirms that introduction of the interaction variables significantly improves the model thus there is a moderating effect of career guidance on the relationship between the independent variables and choice of accounting major.

Table 4: Coefficients table with moderating effect

Specialization	Coef.	Std. Err.	Z	P>z	[95% Conf. Interval]
Teaching methodology	0.074	0.036	2.065	0.039	0.004 0.144
Course content	-0.446	0.210	-2.120	0.034	-0.858 -0.034
Instructors influence	0.071	0.035	2.033	0.042	0.003 0.139
Performance in IAC	-0.474	0.224	-2.120	0.034	-0.912 -0.036
Career guidance	0.587	0.225	2.610	0.009	0.146 1.028
Teaching methodology int. Career guidance	-0.191	0.095	-2.014	0.044	-0.377 -0.005
Course content int. Career guidance	0.443	0.218	2.034	0.042	0.016 0.870
Instructors influence int. Career guidance	-0.557	0.280	-1.990	0.047	-1.106 -0.008
cons	-0.926	0.145	-6.400	0.000	-1.210 -0.643

The results of the second step of the model were used to test the hypothesis and draw conclusions on the objective of this study. Career guidance was hypothesized to have no moderating influence on the relationship between the independent variable Introductory Accounting Course and the students' choice of Accounting as a major in Kenyan Universities.

Considering the Change statistics of the Bayesian information criterion and the change in the LR due to the addition of the 3 interaction variables between career guidance and the independent variables, the change is significant with a P-value of the LR-change of 0.001 which is less than 0.05. This confirmed that the addition of the interaction variables significantly improves the model at 5% significance level. The null hypothesis that career guidance has no moderating effect on the relationship between Introductory Accounting Course teaching methodology, course content, instructor's influence and performance on Students' choice of Accounting as a major in Kenyan universities was thus rejected.

Conclusion

A conclusion was drawn that career guidance has a moderating effect on the relationship between Introductory Accounting Course teaching methodology, course content, instructor's influence and performance on students' choice of Accounting as a major in Kenyan universities.

Policy Implication

The policy implication of the study is that those responsible for university education have to give due attention to career guidance to strengthen the opportunities for students to choose Accounting as a major, given the low uptake of the specialization.

Originality

The study focused on the moderating effect of career guidance on the relationship between Introductory Accounting Course teaching methodology, course content, instructor's influence and performance on students' choice of Accounting as a major in Kenyan universities as opposed to other studies that hitherto focused on aspects like earnings, job market conditions and career opportunities as influencers of career choice among students in universities.

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