

# Factors Influencing Students' Career Choice in Accounting: The Case of Yobe State University

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## Abstract

The study examined the factors that influence career choice in accounting among Nigerian university students. Authors in the field of education and behavioural science tend to attribute different factors that influence career choice among individuals. Parental influence, self – desire, better pay, prestige and future prospects were found to be the major influential factors in career choices among Nigerian University students. The study used survey method with a population of 88 students from the Department of Accountancy, Yobe State University. The finding of this study indicates that self – desire and future prospects have significant influence on the choice of accounting among the study group. The study further recommends that university program be tailored towards the desire of the students and the society and students are acquainted with the need of the profession.

**Keywords:** Accounting, Career Choice, University Students, Accounting education,

## Introduction

An investigation into the factors that influence career choice in accounting among Nigerian University students is as important and vital as the decision to influence the profession itself. The profession of accounting has been described as one area where individual develop personal interest largely due to the nature, prospects and family influence. In other words, parents, interest of individual, peers influence, prestige as well as opportunities often affect the decision on career choice in accounting. However, attempts to find the factors responsible for choice of career in accounting have been a major debate among accountants, academicians and administrators in the educational institutions in Nigeria and the world over.

Authors in the field of education and behavioural science tend to attribute different factors that influence career choice among individuals. Factors such as parents and family environment, job opportunity, job security, prestige and family background are among major players in choice of careers (Joseph and Ralph, 1982). The influence of parents does affect child's choice of career, although sometimes it may be contrary to the child's desire. It has been observed that personal interest has major influence on career choice (Uyar, 2011).

As opined by Asuquo (2011), unrealistic career choice among accounting students in the Nigeria Universities is largely due to insufficient knowledge and information on part of the students. Nevertheless, the profession gives opportunity to aspiring accountants' variety of choice in the circle of the profession and hence the desire to take accounting as a career choice.

Going by the aforementioned situations, this study established as objectives the assessment of the factors that influence choice of accounting as a career among Nigerian University Students. In guiding the research, the study hypothesised that there is no significant relationship between parental influence, self desire and career choice among accounting students; that there is also no significant relationship between better payment, prestige and future prospects and career choice in accounting.

## Methodology

The study employed a survey method of research; which aimed at collecting data from a sample of population. The population of study comprises of all accounting students in Yobe State University while the sample is restricted to Part ii, iii, and iv accounting students of Yobe State University only. A total of 88 students (Part II: 26, Part III: 29 and Part IV: 33) were used as the sample. A structured questionnaire is used in collecting data and *SPSS* was used in the analysis of the data.

## Review of Relevant Literature

The world economic globalisation, internationalisation and the pace of economic development has called for greater emphasis on professionalism on various fields of endeavour. In order to meet the needs of the economic development as well as the current developmental challenges, the world requires the services of more experts for resolution, knowledge and innovation (Zakaria, Fauzi and Hassan, 2012).

One of the areas which are concerned directly with these challenges is the accounting profession. This is because global economic development relies on informed decision based on financial prospects and accountability. Accounting has been described as the act of data collection, classification, summarisation, interpretation and communication of relevant financial information of an entity to interested parties. Accountants are generally involved in a range of activities such as auditing, taxation and consultancy services.

Therefore, choosing a career in accounting involves a decision based on informed knowledge (Asuquo, 2011). Various factors influence career choice, especially in accounting. The profession has been viewed as lucrative, promising, boring, interesting and difficult by different individuals (Zakaria et al 2012).

Career choice has become a complex science, with the advent of Information and Communication Technology (ICT), post industrial revolution and acquired knowledge on the profession. Fred (1995) opined that factors influencing carer choice could be intrinsic, extrinsic or both. Financial motivation, desire and other personal interest do influence career choice (Abdullahi & Bukar, 2000). On the other hand, parent, peer group, relatives, environment and government policies have impact on individuals' career choices (Myburgh, 2005).

The choice of accounting career has been attributed to many factors as perceived by individuals to be the driving force. Motivational factors such as good long term earning, advancement opportunity, flexibility of career option, existing profession and structured career path were considered as vital factors (Joseph et al 1982). Studies have shown that Parents' educational background, profession and success of family relative in accounting environment do have significant influence on choice of accountancy as a field of study among University students (Uyar, 2011). Prestige of the profession has also been studies as factor influencing career choice. In their study, Malgwi, Howe and Bornaby (2005) opined that monetary incentive is not the only factor influencing career choice in accounting but factors such as career advancement opportunity, prestige, social status, job security, higher earning potential and variety of choices are among the chief factors that have significance in career choice of accounting.

In a study conducted by Maudline, Crain and Mounce (2000), it was discovered that the role of educators and the faculty played a significant role in the career choice of accountants. The study identifies lifestyle, financial security and motivation, nature of work and work roles as indicators of career choice in accounting. Various theories have been used in evaluating the factors responsible for choice of career. The Theory of Reasoned Action (TRA) has been widely used in evaluating choice of career (Ajzan and Fishbein (1980) and Ezelrad (1996).

Cohen and Harno (1993) conducted a survey on the factors influencing career choice and found that non-accounting student regards accounting as boring and number oriented. Similarly, Maudline et al (2000) found that accounting instructor is the influential factor in the choice of accounting programme. Others according to Maudline et al (2000) are career opportunities, lifestyle, prestige and usefulness in organisation. Pak (1997) opined that respondent's choice, family, interesting profession, earning expectation and job opportunities are key factors.

Similarly, studies have indicated that there is a casual relationship between attitude to educational program and vocational choice. However the effet of age, gender and lifestyle as well as educational instructors and previous knowledge have also been discovered to have influenced career choices (Maudline et al (2000).

A closer look at the various factors indicate that family, personal aspiration and desire, job prospects and satisfaction as well as work environmnet have been the major influential factors for the choice of accounting as a career. This study is further convinced by the various studies that parental influence, self desire, future expectations, prestige of the profession and better payment do have impact on the choice of accounting as an area of professionanl development. However lack of knowledge does affect the choice or otherwise of accounting career.

Accounting profession in Nigeria has been seen as one of the lucrative field of endavour. Various universities have on inception included accounting program in their degree programmes. Yobe state university, like similar universities in the country followed same trend. As its objective, the department is aimed at training accountants who will have the necessary knowledge and skills to meet the challenges of providing services for the state and country at large. Predominantly, the students are unemployed. Knowledge of the profession is inadequate but the choice of the profession may be influenced by the factors uncovered by researches. It is therefore necessary to assess the factors that influence the choice of accounting as a career among Nigerian students.

## **Results and Discusion**

The aim of this study is to assess the factors that influence career choice among Nigerian University students, in achieving the objective, a structured questionnaire was administered to three levels (parts I, II, and III) of accounting students in Yobe State University, the result is presented as follows:

Two major areas were examined to assess the factors responsible for the choice of career in accounting. These areas are related to 'who' and 'what' influenced the choice of career in accounting. Parents, peer group and other relative tend to influence the choice of career. On other hand, better salary, presitge and future prospects do motivate students in the choice of career in accounting.

Parental influence, self – desire and other factors were examined. The result showed that although parents have influence on the choice of career of their children so also other factors such as peer group, employer and relatives. Majority of the respondants believed that self – desire is what actually influenced their choice of

accounting. This perception is shown on table 1: Factors responsible for the choice of accounting. Parental influence had 10.9% other factors 12.7% and self – desire 76.4%. It is therefore understandable that personal interests of the students have more weight when taking a decision on career choice in accounting. Statistically, the result on table 2, reveals that there is significant relationship between personal interest and parental influence and career choice in accounting among Nigerian university students.

**Table 1 Factors Influencing Students’ Choice of Accounting**

		Factors			Total
		Parents	Self	Others	
Level	Part II	2 10.0%	15 75.0%	3 15.0%	20 100.0%
	Part III	2 9.5%	17 81.0%	2 9.5%	21 100.0%
	Part IV	2 14.3%	10 71.4%	2 14.3%	14 100.0%
Total		6 10.9%	42 76.4%	7 12.7%	55 100.0%

Source: Field survey, 2013

**Table 2 Computation Chi-Square Tests on Influential Factors on Career Choice**

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	.583 <sup>a</sup>	4	.965
Likelihood Ratio	.583	4	.965
Linear-by-Linear Association	.099	1	.753
N of Valid Cases	55		

Source: Field survey, 2013

The second aspect of the study sought to uncover ‘what’ motivated the students in their choice of accounting. The major factors that motivate students in the choice of accounting were measured using better salary, prestige and future prospects in the profession. The result of data collected shows that future prospects is the driving force in the motivation of students to pursue career choice in accounting. The contents of table 3 show that future prospect has 70.9% followed by prestige which has 25.5%. In conclusion, students are actually motivated by the future expectation of the accounting profession rather than immediate salary. Statistically, the result of the analysis of the motivational factors indicate that there is significant relationship between future prospects, prestige, better salary and career choice in accounting.

**Table 3 Factors Motivating Students Choice of Accounting**

		Frequency			Total	
		Better Salary	Prestige	Future Prospect		
Level	Part II	Count	2	7	11	20
		% within Level	10.0%	35.0%	55.0%	100.0%
	Part III	Count	0	5	16	21
		% within Level	.0%	23.8%	76.2%	100.0%
	Part IV	Count	0	2	12	14
		% within Level	.0%	14.3%	85.7%	100.0%
Total		Count	2	14	39	55
		% within Level	3.6%	25.5%	70.9%	100.0%

Source: Field Survey, 2013

**Table 4 Computation Chi-Square Tests on Motivational Factors**

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	6.154 <sup>a</sup>	4	.188
Likelihood Ratio	6.786	4	.148
Linear-by-Linear Association	4.977	1	.026
N of Valid Cases	55		

Source: Field Survey, 2013

The major finding of this study is that the choice of accounting as a career is influenced by many factors which are loosely classified as what and who influenced the students in their choice of accounting career. Parental influence, personal interest and other factors such as peer group and relative do directly or indirectly influence the decision to undertake career in accounting. On the other hand, students are motivated by the future prospects, prestige and better salary associated with the accounting profession.

In conclusion, the study empirically discovered the following:

1. There is significant relation between personal interest, parental influence and career choice in accounting;
2. There is significant relationship between future prospects, prestige, better salary and career choice in accounting among Nigerian University students.
3. Self – desire of students and future prospects of accounting profession are the major factors influencing the choice of accounting as a course of study.

The study therefore recommended the following among other things:

1. Students be encouraged to undertake course of study based on their area of interest rather than imposing course on the students;
2. Educational authorities should design their program based on the need of the students, society and the profession;
3. Additional exposure be provided for the students to interact with relevant professional bodies so as to get acquainted with the need of the profession.

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