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Rita Amoah Bekoe, Godfred Matthew Yaw Owusu, Charles Gyamfi Ofori, Anthony Essel-Anderson, Edem Emerald Welbeck,

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# Attitudes towards accounting and intention to major in accounting: a logistic regression analysis

Attitudes  
towards  
accounting

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Rita Amoah Bekoe and Godfred Matthew Yaw Owusu

*Department of Accounting, University of Ghana Business School,  
University of Ghana, Accra, Ghana*

Charles Gyamfi Ofori

*Department of Operations and Management Information Systems,  
University of Ghana Business School, University of Ghana, Accra, Ghana*

Anthony Essel-Anderson

*Department of Business Administration, Ashesi University, Berekuso, Ghana, and*

Edem Emerald Welbeck

*Department of Accounting, University of Ghana, Accra, Ghana*

## Abstract

**Purpose** – The purpose of this paper is to examine the attitude of business students towards the accounting profession and investigate the relationship between students' attitude and their intention to pursue a degree in accounting.

**Design/methodology/approach** – A self-administered survey was used to collect data from students from the University of Ghana Business School (UGBS). A total of 457 questionnaires were used in the empirical analysis. A binary logistic regression analysis technique was employed to analyse the data.

**Findings** – The logistic regression analysis demonstrates that intrinsic interest in the accounting discipline, prior exposure to accounting at the senior high level and the desire to pursue professional accounting qualification in future are good predictors of students' intention to major in accounting. The results also indicate family members, course instructors and other referent group play a crucial role in influencing students' intention to pursue a career in accounting.

**Practical implications** – The findings of this study have important implications for the professional accountancy body and business educators interested in addressing the skill shortage in the accounting profession.

**Originality/value** – This study does not only examine students' attitude towards the accounting discipline but also investigates how such attitudes influence intentions to major in accounting.

**Keywords** Ghana, Theory of planned behaviour, Logistic regression, Students 2019 intentions, Accounting major

**Paper type** Research paper

## Introduction

One topical issue that has received considerable interest in accounting research, particularly in the field of accounting education is the shortages in the supply of professional accountants to meet the ever-growing demand. Prior studies have shown that the demand for professional accountants in many parts of the world, have over the years, exceeded the supply (Chen, 2012; Nor *et al.*, 2013; Van Zyl and de Villiers, 2011). Interestingly, while countries are still struggling to deal with the shortages in the supply of professional accountants, it is expected that the demand for accountants globally will increase in the future due to the rapid growth in business activities (Coe, 2016). By implication, the challenge of meeting the demand of accountants globally could worsen if urgent steps are not taken to address the deficit in the supply of accountants. While the reasons for the global shortage in the supply of accountants remain an open question, a common theme emerging from prior empirical works attribute the unfortunate trend to the continuous



decline in the number of university students who pursue accounting as a course major and the unwillingness of some accounting graduates to pursue accounting as a career (Jackling and Calero, 2006; Cappelletto, 2010).

In part, the negative perceptions students have about the accounting profession have been acknowledged to be an important source of this problem (Wells and Fieger, 2006). As pointed out in some studies (Baxter and Kavanagh, 2013; Hildebeitel *et al.*, 2000), young people usually develop their career aspirations based on preconceived ideas, inaccurate perceptions about professions and their work environment. In the field of accounting, in particular, a number of studies (Baxter and Kavanagh, 2013; Byrne and Willis, 2003; Jackling, 2001) document that students who are usually not attracted to the accounting field perceive it to be uninteresting, a discipline that requires good numeracy skills, full of rule memorising and a profession of boring people who rarely work among others. Thus, stereotypical image of accounting has been recognised to be a key contributing factor to the decline in the number of students pursuing accounting as a course major in schools. Accordingly, a number of studies seeking to examine how students perceive the accounting profession and the effect of such perceptions on their choice of academic major and career decisions have emerged (Albrecht and Sack, 2000; Baxter and Kavanagh, 2013; Byrne and Willis, 2003; Jackling and Calero, 2006; Tang and Seng, 2016). In particular most of these studies have explored the dominant factors that influence students' decision to pursue a career in accounting.

Wen *et al.* (2015) for instance examined students' motivation to pursue certified professional accounting qualification in China and found among others, genuine interest, better employment opportunities and the influences of personal relations to be significant predictors of students' decision to become professional accountants. Jackling and Keneley (2009) also investigated that the factors influencing the supply of accounting graduates in Australia and conclude that both intrinsic and extrinsic interests are crucial determinants of students' decision to major in accounting. Within the Cambodian context, Tang and Seng (2016) find students' choice of accounting major to be positive and significantly associated with guidance, personal characteristics and age. According to Tan and Laswad (2006), students' major intentions are influenced greatly by personal perception, perception of referents and perceived control a student has over accounting relative to other business disciplines.

The evidence provided by the above studies clearly points to the fact that a complexity of factors is responsible for the course major decision of business students in many parts of the world. While the negative perception about the accounting profession largely discourages students from considering the accounting option when deciding on their course major and/or career path, there are other equally important factors that attract students to pursue accounting. This study aims at providing some insights on the choice of accounting major debate by examining the attitudes of University of Ghana Business School (UGBS) students towards the accounting profession. The study explores whether students' attitude towards the accounting profession are in any way associated with their intention to major in accounting or other business disciplines. The empirical analysis in the present study is relevant for a number of reasons.

First, existing studies have mostly employed the data from the developed countries, such as Australia, New Zealand, UK, Canada, Japan, (Marshall, 2003; Jackling and Keneley, 2009; Sugahara and Boland, 2006; McDowall and Jackling, 2010) with a very little evidence from developing countries (Tang and Seng, 2016; Ng *et al.*, 2017). This study thus provides some evidence from a developing country perspective, particularly from the African continent, where the challenge of meeting the demand for accounting professionals is considered to be a great concern.

Second, most existing studies have been conducted from countries where enrolment in accounting degrees is generally acknowledged to be low relative to other business disciplines (Birrell *et al.*, 2005; Jackling and Keneley, 2009; Jackling and Calero, 2006;

Marshall, 2003). However, this study provides evidence from a setting where enrolment in accounting programme is rather high and a more preferred option to business students than the other business disciplines. Contrary to what pertains in some business schools in other jurisdictions, students' preference for the accounting option in UGBS has consistently been on the ascendancy over the years compared to other business disciplines. Thus, the findings of this study have important implications for countries where the accounting profession is a less popular choice particularly among university business students.

The remaining parts of the paper are organised as follows: the next section provides a brief review of theories frequently used to explain career choice decisions of students. The subsequent section reviews prior literature and develops the hypotheses for the study. The later sections of the paper provide the methodology, data analysis techniques and the presentation of the results. The concluding sections of the paper provide a thorough discussion of the results of the study, its implications on accounting education in general and also provide directions for future research.

### Theoretical review

The theory of reasoned action (TRA) and Theory of Planned Behaviour (TPB) have been the most dominant theories employed in prior studies (Jackling *et al.*, 2012; Tang and Seng, 2016; Tan and Laswad, 2006) to investigate students' career choice/course major intentions. Developed by Fishbein and Ajzen (1975), the TRA posits that an individual's behaviour or outcome is usually preceded by intentions. According to Ajzen (1991), intentions represent the key factors that influence a behaviour and hence, the stronger the intention of an individual to engage in a behaviour, the greater the likelihood of the individual performing the behaviour.

By implication, an individual's intention defines his/her course of action. The TRA assumes that individuals have complete control over their behaviour, hence, the stronger the intentions to engage in a particular action or behaviour, the more likely it is that it will be performed. From the perspective of the TRA, intentions are determined by two important factors: attitude and subjective norms. The attitude of an individual largely describes the disposition of that individual in evaluating a behaviour (whether positive or negative) in question. Attitude is usually determined by a person's beliefs about the consequences of performing the behaviour.

Subjective norm, on the other hand, refers to the perceived social pressure on an individual to perform or not to perform a particular behaviour. Thus, subjective norm describes the tendency for an individual to exhibit a particular behaviour based on the influences of other individuals or groups within the community they consider as important. Jackling *et al.* (2012) explain that subjective norms are defined by reference to the perceived approval or disapproval of behaviour by other important people in a society. The application of the TRA according to Jackling *et al.* (2012) rests on the assumption that individuals are perceived to consider the implications of their actions and also behave in accordance with their beliefs about the outcomes of their actions and their evaluation of those outcomes.

Ajzen (1988) extends the TRA to the TPB by arguing that the performance of an action by individuals are based on their intentions and perceived behavioural control. Perceived behavioural control generally refers to the ease or the difficulty in performing a particular behaviour or the confidence in one's ability to do same. It is a measure of the beliefs regarding the possession of requisite resources and the opportunities for performing a given behaviour (Madden *et al.*, 1992). Therefore, Madden *et al.* (1992) conclude that the perceived behavioural control over behaviour is likely to be greater for individuals with abundant resources and opportunities. The implication of this theory is that if opportunities and resources to perform a behaviour are not available, an individual may not likely perform

a behaviour even if he/she has a positive attitude towards it and hold the belief that other important individuals approve of it. Thus, in addition to attitude and subjective norms, a third important predictor of behavioural intention and the behaviour of a person from the tenets of TPB is the perceived behavioural control factor. The TPB framework is illustrated in Figure 1.

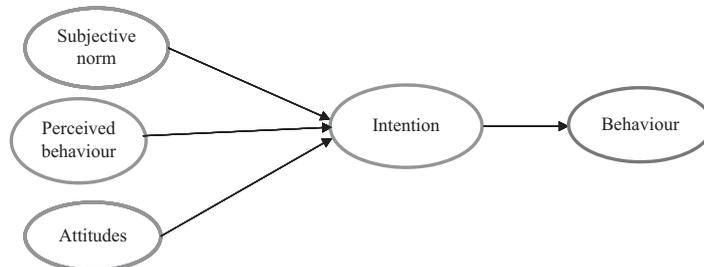
From the TPB framework, the behaviour of an individual is defined by his/her intentions, which is predicted by three factors: attitudes towards the behaviour, subjective norms and perceived behavioural control. The framework depicts that if attitude, subjective norms with respect to a behaviour and perceived behavioural control are favourable, the intention to perform the behaviour by the individual is likely to be high. Again, the TPB framework demonstrates that perceived behavioural control can also influence actual behaviour. Since its introduction, the TPB has been applied across disciplines to explain a number of behavioural issues. In the field of accounting particularly in accounting education, several studies (Bagley *et al.*, 2012; Tang and Seng, 2016; Tan and Laswad, 2006) have employed the TPB framework to examine the career choice decisions of students in different contexts within the last two decades. Guided by these theories, this study seeks to examine students' perception towards accounting as a course and investigates the factors that drive their intentions to pursue accounting as a course major.

*Literature review and hypotheses development*

In the accounting education literature, several factors have been identified by prior studies to be important predictors of students' decision to major in accounting. Nonetheless, the attitude of students towards the accounting profession has been a major focus of most empirical studies (Jackling and Keneley, 2009; McDowall and Jackling, 2010; Marriott and Marriott, 2003). Studies on attitudes towards accounting have usually employed the accounting attitude scale (AAS) developed by Nelson (1991) in their analysis and generally suggest that attitudes are determined by four factors: referent group, intrinsic interest, perceptions of the work of accountants and the prestige of the profession. The next section discusses these factors and how they affect the intentions of students to pursue a degree in accounting.

**Referent group factor**

It is believed that the career choice decisions of students are usually not made without recourse to some form from social expectations. Both the TPB and TRA assert that, decision makers are usually under pressure from people they perceive as important when making choices. This group of people includes parents, relatives, friends, teachers, career counsellors and other professionals commonly referred to as the referent group. Some studies have found that referent groups could have a profound influence on students' career choices and course majors at the university (Allen, 2004; Auyeung and Sands, 1997; Cohen and Hanno, 1993; Felton *et al.*, 1994; Mauldin *et al.*, 2000; Tan and Laswad, 2006). While some



**Figure 1.**  
The TPB framework

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studies found the significant influence of referent groups on students' intention to major in accounting (Auyeung and Sands, 1997; Mauldin *et al.*, 2000; Tan and Laswad, 2006), others did not find any significant relationship (Hermanson *et al.*, 1995; Lowe and Simons, 1997).

Some studies suggest that among the referent group, parental influence is the most significant social normative factor that affects students' decision to major in accounting (Allen, 2004; Law, 2010; Jackling and Keneley, 2009; Tan and Laswad, 2006). Within the Australian context, Jackling and Keneley (2009) found that parents play a significant role in influencing students' (especially international students) decision to major in accounting. Thus, compared with other business majors, the role of parents is crucial in influencing their children to pursue a career in accounting. This notwithstanding, a common trend emanating from most existing studies (Tan and Laswad, 2006; Law, 2010) suggest that students have higher motivation to comply with the opinions of their parents when deciding on their career path. Based on the above discussion, this study hypothesises that:

- H1. A positive relationship exists between the referent group factor and students' intentions to major in accounting.

### **Intrinsic interest factor**

The decision to major in a particular course at the university is also based on some personal beliefs that can broadly be classified into intrinsic interest. Intrinsic interest refers to the personal satisfaction one perceives to receive after undertaking an action (Jackling and Calero, 2006). Intrinsic interest is described by a number of factors, including genuine interest in the field, opportunity to be creative, intellectual challenge of the course curriculum, working challenge and the dynamics of the work environment. In terms of students' attitude towards accounting as a career option, it has been argued that high levels of intrinsic interest are of significant importance (McDowall and Jackling, 2010). Specific to the accounting profession, some studies have shown that students consider their intrinsic interest as very important in their decision to major in accounting and consequently take up a career in the field (Jackling and Calero, 2006; Tan and Laswad, 2006; Auyeung and Sands, 1997; Adams *et al.*, 1994; Mauldin *et al.*, 2000). In particular, Adams *et al.* (1994) found that intrinsic interest in terms of genuine interest in the field was a significant motivation for students to pursue a career in accounting. These findings were supported by the results of Auyeung and Sands (1997) who posit that personal interest in the subject is essential in making a course major choice. The conclusion that can be drawn from these studies is that students who have interest in accounting are more likely to pursue it as career option. Thus, notwithstanding the fact that some past studies (Paolillo and Estes, 1982; Ahmed *et al.*, 1997) conclude that students do not place much emphasis on intrinsic interest in deciding to major in accounting, the relevance of intrinsic interest in the decision of students to major accounting cannot be overemphasised. Hence, this study proposed the following hypotheses:

- H2. There is a positive relationship between intrinsic interest and students' intentions to major in accounting.

### **Accountants' work**

Hiltebeitel *et al.* (2000) indicate that students tend to develop their career aspirations largely based on preconceived ideas. This clearly suggests that any inaccurate and negative perceptions of students about the work of the accountant would most likely affect their interest in studying accounting and pursuing a career in the field. Available evidence from empirical studies suggest that students generally perceive the content of accounting programme to be rule memorisation, routine recording, boring and uninteresting and

compliance driven (Inman *et al.*, 1989; Parker, 2001; Allen, 2004; Byrne and Willis, 2005). In most cases, students develop such negative perceptions in their first year of studying accounting (Jackling, 2002). To this end, Stice *et al.* (1997) argue that the foundation or introductory accounting course is critical in shaping students' perceptions about the accounting programme. If students find the introductory accounting course to be interesting, relevant and intellectually stimulating, they are more likely to major in it and consequently take up a career in the field (Tan and Laswad, 2006).

Similarly, the perceptions people have about the work of accountants' impacts hugely on their decision to pursue a career in accounting. Tan and Laswad (2006) posit that the poor perceptions and image of the public about the accounting profession negatively affects students' decision to major in the subject area. It is widely acknowledged that the society, generally, perceives accountants to be antisocial, unflattering and dysfunctional misfits (Parker, 2001; Murphy, 2000; Hunt *et al.*, 2004). The work of the accountant has also been perceived as being restricted to core accounting and auditing, time consuming, number crunching work with little personal interaction and quite unpleasant (Marshall, 2003; Mauldin *et al.*, 2000). There is also the perception that one needs to have a strong mathematical background, good numeracy, creativity and communication skills in order to succeed in the accounting profession (Cohen and Hanno, 1993; Hermanson *et al.*, 1995). Albrecht and Sacks (2000), therefore, conclude that misleading information about what accounting is and the work of the accountant is partly to be blamed for the shortage of accountants. This is because the negative perceptions people have about the work of accountants discourage people from developing an interest in the field. Based on the above discussion, it is hypothesised that:

- H3. Students with negative perceptions about the work of accountants have lower intentions to major in accounting.

### **Professional prestige factor**

The perceived prestige of the accounting profession plays a critical role in students' decision to major in accounting. Students who perceive the accounting profession to be prestigious and has the potential for good earnings and job opportunities usually have greater motivation to pursue a career in accounting (Mauldin *et al.*, 2000; Tan and Laswad, 2006). Some studies have also found that extrinsic factors, such as high salaries, job opportunities among others influence students' decision to take up a career in accounting (Felton *et al.*, 1994; Mauldin *et al.*, 2000). Among these attributes, financial factors have been found to significantly influence students' choice of accounting as a major. High initial salary has been found to be one of the factors that students consider before making a career choice. Thus, students are likely to choose accounting as a career option if they perceive these factors as favourable (Albrecht and Sacks, 2000; Tan and Laswad, 2006). By implication, students who perceive the accounting profession to be prestigious are more likely to major in accounting as a course of study, hence this study hypothesises that:

- H4. There is a positive relationship between the perceived prestige of the accounting profession and students' intention to major in accounting.

### **Methodology**

#### *Sampling, research instrument and data collection*

The sample comprised the second year students enrolled at the UGBS. UGBS is the premier business school in Ghana and runs business courses with specialisations in: Accounting, Banking and Finance, Insurance, Marketing, E-Commerce, Human Resource Management, Public Administration and Health Services Management at the undergraduate level.

Upon the successful completion of the general courses offered by the school during the first two years of study, a student is required to specialise in one of the aforementioned options. Based on the objectives of this study, second year students who were yet to choose their area of specialisation were used as respondents.

The survey method of research was adopted and questionnaires were used mainly as the instrument for the data collection. The questionnaire contained two main sections. The first part of the questionnaire captured the personal information of the respondents. These included their gender, age grouping and the programs they offered during their high school education. Also, included in the first part of the questionnaire were their current Grade Point Average (GPA) and the course major they intended to pursue at the beginning of their third year of study.

The second part of the questionnaire consisted of 18 items adopted from the AAS used in examining the attitude of the respondents towards the accounting profession. For each of these items, the students were made to rate their level of agreement on a ten-point scale with anchors ranging from one (complete disagreement) to ten (complete agreement). Developed by Nelson (1991), the AAS has been employed in prior related studies (Marriott and Marriott, 2003). Testing for internal consistency of the questionnaire resulted in a Cronbach's  $\alpha$  coefficient of 0.731. Though lower than the  $\alpha$  value 0.793 recorded by Marriott and Marriott (2003), it is well within the recommended limits of at least 0.7 (Nunnally, 1978).

The questionnaire was administered in class to all second year students at the beginning of the first semester of the 2016/2017 academic year. A total of 529 questionnaires were administered to the respondent group. Out of this number, 474 were returned representing 89.60 per cent response rate. In total, 17 of the questionnaires received were however excluded from the final analysis because respondents did not fully answer the questions set.

#### *Data analysis procedures*

Descriptive analysis was conducted on the characteristics of the respondents and the extent of agreement for each of the AAS items by the respondents was determined. The AAS was then subjected to exploratory factor analysis (EFA) to examine its psychometric properties. The relationship between students' attitude towards accounting and the intention to major in accounting was ascertained by means of a logistic regression analysis.

## **Results**

### *Characteristics of respondent*

The results from the descriptive statistic of the respondents indicate that, in terms of age groupings, majority of the students fell within the age bracket of 18–25 years with an average of approximately 21 years. Majority (over 70 per cent) of the students studied business during their senior high school education, followed by general arts which accounted for 21 per cent of the total respondents. Out of the 457 students, 20 (representing 4 per cent) were non-Ghanaian students. In total, 67 per cent of the students had the intention to major in accounting while 77 per cent also had the intention of pursuing a professional accounting qualification in future. Table I provides the details of the descriptive characteristics of the respondents.

### *Descriptive statistics on attitudes towards the accounting profession*

Table II provides results of the descriptive statistics on the attitudes of students towards the accounting profession. Panel 2 of Table II presents the general scores for each of the AAS items. Taken together, the item "accounting profession is well-respected" had the highest average score (Mean = 8.83, SD = 1.59) while "Accounting being a prestigious profession"

**Table I.**  
Demographic  
description of  
respondents

| Variable   | Frequency | Percentage |
|--|-----------|------------|
| <i>Gender</i>  |           |            |
| Male   | 260       | 57         |
| Female   | 197       | 43         |
| <i>Age group</i>   |           |            |
| below 18 years   | 14        | 3          |
| 18–25 years  | 435       | 95         |
| 26–30 years  | 8         | 2          |
| <i>Programme studied in high school</i>                          |           |            |
| Business   | 338       | 74         |
| Science  | 19        | 4          |
| General arts   | 95        | 21         |
| Home economics   | 3         | 1          |
| Others   | 2         | 0          |
| <i>Nationality</i>   |           |            |
| Ghanaian   | 437       | 96         |
| Non-Ghanaian   | 20        | 4          |
| <i>Intention to major in accounting</i>                          |           |            |
| Yes  | 308       | 67         |
| No   | 149       | 33         |
| <i>Intention to pursue professional accounting qualification</i> |           |            |
| Yes  | 351       | 77         |
| No   | 106       | 23         |
| <i>Current GPA</i>   |           |            |
| 3.6–4.0  | 193       | 42         |
| 3.0–3.59   | 181       | 40         |
| 2.0–2.99   | 54        | 12         |
| 1.50–1.99  | 7         | 2          |
| 1.00–1.49  | 6         | 1          |

was ranked second highest (Mean = 8.26, SD = 2.13). The least average score item was “accountants are boring people” (Mean = 3.20, SD = 3.25). These findings are similar to the study of Marriott and Marriott (2003) who also had students scoring above 8 for the same items. The results of this study suggest that the sampled students who were yet to make their course major decision generally have a positive attitude towards accounting.

Subsequent panels of Table II presents the result of independent sample *t*-test based on the demographic characteristics of the respondents. Panel 3 presents the average scores in terms of the courses respondents pursued at senior high school and whether differences exist between students’ who studied business during their secondary school education and non-business students. In all, 12 of the items showed significant difference in attitudes between students who did business in the senior high school and the non-business students. These items are marked with asterisks (\*) in the table.

Panel 4 presents the average scores based on whether or not they have interest in pursuing a certified professional accounting qualification in the future. In total, 12 items showed substantial differences between these two samples. Of the 12 statements that showed differences in the attitude scores, those who had an interest in taking a professional certification had higher average scores than those who had no interest in taking the professional certification for 11 of the items. In terms of gender only two items showed significant difference between males and females. The average scores for the males were

| Item Code | General |      | SHS course   |          | Professional certification |      | Gender |        | GPA   |      | Nationality |              | $p$ -value |
|-----------|---------|------|--------------|----------|----------------------------|------|--------|--------|-------|------|-------------|--------------|------------|
|           | Mean    | SD   | Non-business | Business | Yes                        | No   | Male   | female | low   | high | Ghanaian    | Non-Ghanaian |            |
| A1        | 8.83    | 1.59 | 8.62         | 8.9      | 8.99                       | 8.3  | 8.9    | 8.72   | 0.24  | 8.88 | 8.81        | 8.87         | 0.01*      |
| A2        | 5.56    | 2.84 | 5.69         | 5.51     | 5.48                       | 5.89 | 5.4    | 5.77   | 0.16  | 4.68 | 5.69        | 5.55         | 0.74       |
| A3        | 7.38    | 2.73 | 7.1          | 7.48     | 7.64                       | 6.51 | 7.26   | 7.54   | 0.27  | 7.55 | 7.39        | 7.46         | 0.00*      |
| A4        | 3.2     | 3.25 | 3.86         | 2.97     | 2.87                       | 4.32 | 3      | 3.46   | 0.14  | 2.91 | 3.2         | 3.10         | 0.00*      |
| A5        | 8.26    | 2.13 | 7.88         | 8.39     | 8.43                       | 7.66 | 8.17   | 8.37   | 0.32  | 8.34 | 8.25        | 8.27         | 0.45       |
| A6        | 5.19    | 3.23 | 5.31         | 5.15     | 5.11                       | 5.48 | 5.03   | 5.4    | 0.23  | 5.14 | 5.17        | 5.17         | 0.45       |
| A7        | 4.45    | 3.08 | 4.49         | 4.43     | 4.34                       | 4.84 | 4.43   | 4.47   | 0.87  | 5.43 | 4.24        | 4.36         | 0.01*      |
| A8        | 7.7     | 2.64 | 7.15         | 7.89     | 8.01                       | 6.47 | 7.86   | 7.49   | 0.14  | 7.94 | 7.71        | 7.78         | 0.00*      |
| A9        | 7.32    | 3.07 | 5.75         | 7.87     | 8.01                       | 5.14 | 7.4    | 7.22   | 0.54  | 7.47 | 7.34        | 7.36         | 0.15       |
| A10       | 4.88    | 3.14 | 4.19         | 5.12     | 5.36                       | 3.32 | 5.14   | 4.52   | 0.04* | 5    | 4.86        | 4.88         | 0.82       |
| A11       | 4.68    | 3.06 | 4.19         | 4.86     | 4.7                        | 4.64 | 4.66   | 4.71   | 0.88  | 5.34 | 4.59        | 4.73         | 0.11       |
| A12       | 7.53    | 2.81 | 5.8          | 8.12     | 8.29                       | 5.04 | 7.77   | 7.2    | 0.03* | 7.35 | 7.66        | 7.61         | 0.01*      |
| A13       | 7.51    | 2.84 | 5.81         | 8.11     | 8.17                       | 5.34 | 7.72   | 7.22   | 0.06  | 6.92 | 7.7         | 7.56         | 0.09       |
| A14       | 7.3     | 3.05 | 5.5          | 7.94     | 8.27                       | 4.18 | 7.34   | 7.25   | 0.76  | 6.81 | 7.48        | 7.41         | 0.00*      |
| A15       | 6.48    | 2.73 | 6.04         | 6.63     | 6.79                       | 5.46 | 6.69   | 6.19   | 0.05  | 6.66 | 6.47        | 6.49         | 0.49       |
| A16       | 7.44    | 2.61 | 7.65         | 7.36     | 7.45                       | 7.46 | 7.33   | 7.58   | 0.32  | 7.6  | 7.39        | 7.37         | 0.01*      |
| A17       | 6.06    | 2.65 | 6.55         | 5.89     | 5.98                       | 6.39 | 5.95   | 6.2    | 0.33  | 6.37 | 5.97        | 6.07         | 0.59       |
| A18       | 6.58    | 2.95 | 5.66         | 6.91     | 7.07                       | 5.02 | 6.63   | 6.52   | 0.69  | 6.2  | 6.67        | 6.63         | 0.08       |

Notes: Description of codes are given in Table AI. \*Significance at 1 or 5 per cent

**Table II.**  
Descriptive statistics  
of attitude towards  
the accounting  
profession

higher compared with the females for both items (Panel 5 of Table II). Panels 6 and 7 of Table II present mean scores and differences in attitudes based on GPA and nationality of students, respectively.

#### *Exploratory factor analysis of AAS*

The 18 items measuring attitudes towards the accounting profession were subjected to EFA to examine its dimensionality. Tests of model adequacy yielded satisfactory results which showed that the data were sufficient for factor analysis to be carried out (KMO measure of sampling adequacy = 0.851, Bartlett's test  $p$ -value < 0.01). By employing the principal components extraction using varimax rotation method, four factors (similar to the work of Jackling *et al.*, 2012) were extracted explaining a total of approximately 56 per cent of the variance. Each of these factors had eigenvalues ranging between 1.02 and 5.19. The first factor which explains the highest amount of variation (28 per cent of total variation) contained indicators that largely describe how people perceive accounting as a discipline. Among the items that loaded on this factor, "Accounting is interesting" and "I like Accounting" recorded the highest loadings with factor loadings of 0.843 and 0.812, respectively. In line with existing literature, this factor is labelled as the intrinsic interest factor.

The second factor consisted of indicators that relate to the influence of some identified individuals who are key in the career choice decision of students. Consistent with the literature, this factor was termed as the referent group and included items such as "My family would like me to become an accountant" (factor loading of 0.802), "My course advisor/lecturer thinks I should become an accountant" (factor loading of 0.689). The third factor labelled as accountant's work contains items that describe the work of an accountant. The items that loaded on this factor includes "Accounting is a lot of fixed rules; it does not involve conceptual skills or judgement" (factor loading of 0.766), "Accountants are number-crunchers, they seldom work with people" (factor loading of 0.668), "Accountants work alone more than work with people" (factor loading of 0.636). The last factor consisted of indicators that describe the kind of prestige people associate with the accounting profession which is referred to as professional prestige. Items that "loaded on this factor included"; "Being an accountant has a lot of prestige" (factor loading of 0.616), "The accounting profession is well-respected" (factor loading of 0.541). Table III provides details of the results of the exploratory factor analysis.

A comparison of the average values for the factors extracted was conducted and the results as shown in Table IV indicate that among the four factors extracted, "Professional prestige" had the highest overall average score compared with the other three factors (Mean = 7.12). This was followed by the intrinsic interest, referent group and the accountant's work in their respective order. Analysis of variance test result indicates that substantial differences exist in the average scores among the four factors ( $F = 3.34$ ,  $p = 0.003$ ). *Post hoc* tests also show that the differences in average values exist among all the pairs of factors.

#### *Logistic regression analysis*

To determine whether the four factors extracted from the EFA process were good predictors of students' intentions to pursue a career in accounting, a composite score for each factor was computed using the factor loadings for their respective indicators as weights. This process ensured that the composite score for each construct included in the regression analysis reflects the relative contribution of each indicator to the respective factor. A logistic regression is subsequently employed to analyse the relationship between attitude towards the accounting profession and intentions to pursue a career in accounting. Similar to other related studies (Baxter and Kavanagh, 2013; Jackling *et al.*, 2012), a number of the demographic variables are also included in the model as controls.

| Indicators   | Factors            |                |                   |                       |
|--|--------------------|----------------|-------------------|-----------------------|
|  | Intrinsic interest | Referent group | Accountant's work | Professional prestige |
| Accounting is interesting  | 0.843              |                |                   |                       |
| I like accounting  | 0.812              |                |                   |                       |
| I would enjoy being an accountant  | 0.704              |                |                   |                       |
| Accountants are not boring people  | 0.560              |                |                   |                       |
| Accountants interact with lots of people   | 0.443              |                |                   |                       |
| My family would like me to become an accountant  |                    | 0.802          |                   |                       |
| My course advisor/lecturer thinks I should become an accountant                        |                    | 0.689          |                   |                       |
| My peers would think I made a good career decision if I became an accountant           |                    | 0.678          |                   |                       |
| The availability of job opportunities will make me choose accounting                   |                    | 0.558          |                   |                       |
| Accounting is a lot of fixed rules; it does not involve conceptual skills or judgement |                    |                | 0.766             |                       |
| Accountants are number-crunchers; they seldom work with people                         |                    |                | 0.668             |                       |
| Accountants work alone more than work with people                                      |                    |                | 0.636             |                       |
| Accounting is just a lot of rule memorising  |                    |                | 0.578             |                       |
| Accounting requires skills and background in mathematics                               |                    |                |                   | 0.720                 |
| Being an accountant has a lot of prestige  |                    |                |                   | 0.616                 |
| The accounting profession is well-respected  |                    |                |                   | 0.541                 |
| Accounting is a profession, on par with medicine and law                               |                    |                |                   | 0.413                 |
| The workload required makes accounting difficult                                       |                    |                |                   | 0.385                 |
| Eigenvalues  | 5.19               | 2.47           | 1.37              | 1.02                  |
| Percentage of variance explained   | 28.81              | 13.75          | 7.61              | 5.67                  |

**Table III.**  
Results of exploratory factor analysis

| Factor                | Mean score | SD   |
|-----------------------|------------|------|
| Intrinsic interest    | 7.12       | 0.46 |
| Referent group        | 6.62       | 1.25 |
| Accountant's work     | 4.97       | 0.43 |
| Professional prestige | 7.59       | 1.05 |

**Table IV.**  
Average values of factors

The logistic regression model for the study is given as:

$$\begin{aligned} \text{Logit}(A_i) = & \beta_1 \text{Intrinsic Factor} + \beta_2 \text{Referent Group} + \beta_3 \text{Accountant's work} \\ & + \beta_4 \text{Professional Prestige} + \beta_5 \text{GPA} + \beta_6 \text{Gender} + \beta_7 \text{SHS} + \beta_8 \text{Prof} \\ & + \beta_9 \text{Nationality} + \varepsilon. \end{aligned}$$

$A_i$  represents the dependent variable in the model which is coded as "1" if a student has the intention of majoring in accounting and "0" or otherwise. The other independent variables are described as follows: GPA = grade point average of student; SHS = programme student offered in senior high school; Prof = intention of the student to pursue a professional accounting qualification.

*Logistic regression results and discussions*

Goodness of fit tests of the model indicates that the model performs very well. This is evidenced by the Hosmer and Lemeshow goodness of fit test, which indicates that the data given fits the logistic regression model ( $\chi^2 = 4.13, p = 0.845$ ). Also, the model explains about 59 per cent of the total variation as the Nagelkerke  $R^2$  value was 0.586. The model also correctly classified 86.8 per cent of the cases, which was greater than the initial classification of 68.7 per cent of the cases when the explanatory variables were not introduced into the model. Table V presents the result of the logistic regression analysis.

The result shows a positive and highly significant relationship between intrinsic interest and intention to pursue accounting ( $p$ -value < 1 per cent). Thus, consistent with prior studies (Tan and Laswad, 2006; Tang and Seng, 2016) findings from this study indicate that the personal interest of an individual is a key predictor of his/her intention to pursue a career in accounting. Students who show greater interest in the accounting programme are more likely to major in accounting at the university level than their peers with a little or no interest. From the perspective of TPB, the interest of an individual is considered to be a key driver of that individual's willingness to perform a particular action (Porter and Woolley, 2014). This suggests that intrinsic interests are more likely to influence students' intention to major in accounting. Marriott and Marriott (2003) also posit that at the commencement of their course, students' interest in accounting is quite high. From the results, an increase in the students' interest in accounting increases the chances of the student majoring in an accounting programme by about 13 per cent (odds ratio Exp ( $\beta$ ) 1.13).

Similarly, the referent group factor was also significant and positively related to intentions to pursue accounting at 5 per cent significant level. This result clearly demonstrates that apart from an individual's interest, the normative influence of referent groups can also play a significant role in influencing the intention of students to major in accounting. While this result corroborates findings from some empirical studies (Mauldin *et al.*, 2000; Tan and Laswad, 2006; Tang and Seng, 2016), it is also very much expected within the Ghanaian context. The Ghanaian culture thrives more on children giving reverence to the elderly who are usually involved in making decisions for the young ones till they become adult. Within the Ghanaian context, it is not uncommon to find parents and other older people taking decisions on behalf of a student that they may be associated with even at the tertiary level particularly when it comes to their career decisions. Thus, parents, relatives, teachers and other agents of the society are key in determining the kind of career path a student will chart and hence their influence is very crucial in shaping students' decision to pursue a particular course. Thus, similar to the Asian culture (Auyeung and Sands, 1997), the average Ghanaian student attaches great importance to the views of important referents, particularly their parents, in their major intentions.

The remaining two dimensions of attitude towards the accounting profession: the prestige attached to the accounting profession, and perception of the accountant's work did not have

|  | Coefficient | Wald Statistic | $p$ -value | Odds ratio |
|--|-------------|----------------|------------|------------|
| Intrinsic interest                             | 0.12        | 15.44          | 0.00*      | 1.13       |
| Referent group                                 | 0.07        | 6.41           | 0.01*      | 1.07       |
| Accountants' work                              | -0.03       | 1.30           | 0.26       | 0.97       |
| Professional prestige                          | 0.04        | 2.06           | 0.15       | 1.04       |
| Students' GPA                                  | 0.01        | 0.00           | 0.99       | 1.01       |
| Programme offered in Senior high school        | 1.20        | 12.97          | 0.00*      | 3.32       |
| Intention to pursue professional certification | 2.59        | 51.27          | 0.00*      | 13.36      |
| Nationality                                    | 1.37        | 3.51           | 0.06       | 3.94       |
| Gender   | 0.03        | 0.87           | 0.87       | 1.03       |

**Note:** \*Significance at 1 or 5 per cent

**Table V.**  
Results of  
logistic regression

any significant impact on students' intention to major in accounting. The insignificant relationship between the "prestige variable" and intention to major in accounting ( $p$ -value 0.15) suggests that even though most respondents consider the accounting profession to be prestigious (being the factor with the highest mean score see Table IV), it is not a key driver of students' intention to pursue a career in accounting. Lastly, the insignificant relationship between the variable "work of accountants" and intention to major in accounting generally point to the fact that majority of the respondents do not associate with the negative perceptions people have about the job of accountants.

Analysis of the control variables also indicate that, in addition to the intrinsic interest and the referent group factor which have positive association with students' intention to major in accounting, the regression result also reveals that the programme the student studied at the senior high school and whether or not a student has the intention to pursue professional accounting qualification in future are also significant and positively associated with one's intention to major in accounting. Specifically, a person who studied business at the high school level is more than three times likely to major in accounting at the tertiary level than a student who did not read business studies at the senior high school level (odds ratio Exp ( $\beta$ ) 3.32). This finding is, however, not surprising given that students with business background appear to have a positive perception about the accounting discipline than those with no background in business (see Table II). While this result may be very obvious judging from the fact that students with business background from senior high school would have studied some courses in accounting, it is also an indication that prior exposure to business studies at senior high school is relevant in enhancing students' interest in pursuing a major in accounting at the university. This brings to the fore the need to critically consider the way the introductory accounting course is handled at the foundation stage of business students in the university as it could play a major role in shaping students interests in the accounting profession. To this end, the accounting department and course instructors (especially for the introductory accounting course) have much to do in ensuring that students with positive attitudes towards accounting do not lose such interest while helping to change the negative perception that some students may have about the accounting profession.

In terms of the positive relationship between students with the desire to pursue professional accounting qualification in future and the intention to major in accounting at the university level, the finding suggests that a student with such interest is more than thirteen times likely to major in the accounting than the one who has no intention of doing so (odds ratio Exp ( $\beta$ ) 13.36). Gender, nationality and students' GPA on the other hand had an insignificant relationship with students' intention to pursue a career in accounting similar to the works of Tang and Seng (2016). The insignificant relationship between students' nationality and intention to pursue a career in accounting however, contrasts the work of Jackling *et al.* (2012) who conclude that international students have greater motivation to major in accounting than local Australian students.

## Conclusions

This paper examined the attitude of students towards the accounting profession and the intention of students to pursue a career in accounting. Results of this study reveal that students with prior exposure to accounting in the senior high school and those with the desire to pursue professional accounting qualification in future usually have a positive perception about accounting than their peers. The results further suggest that the personal interest of students and the influence of other referent group are key predictors of students' intention to pursue a career in accounting. Thus, unlike what pertains in other jurisdictions (Ng *et al.*, 2017), within the Ghanaian context, third parties play a crucial role in influencing students' intention to pursue a career in accounting. Also, students with prior exposure to accounting

course have greater motivation to pursue a degree in accounting than their peers with no such background. Further, students with the desire of pursuing professional accounting qualification in future are more likely to major in accounting at the university level than their counterparts with no intention of earning a professional accounting qualification.

The findings of this study have some important implications for accounting education in Ghana and the world at large. Given that the demand for qualified accountants in Ghana have always exceeded the supply (ROSC, 2014) and the fact that the demand for accountants globally is expected to increase in future (Coe, 2016), an investigation into the factors that influence students' intention to pursue accounting as a course major is relevant to addressing the challenge of shortages of accountants in the country. As shown by the results, personal interest of an individual, and prior exposure to accounting studies at the senior high level have a positive influence on intentions to pursue a career in accounting. Serious attention should therefore be given to business education at the senior high level particularly with the teaching of accounting to promote interest in the accounting discipline among senior high students. The Institute of Chartered Accountants Ghana and other stakeholders in the accounting profession should direct their educational campaigns at increasing business students' enrolment at the senior high level to help increase the number of undergraduate accounting students. Further, the first year accounting courses should be designed in a way to stimulate students' interest in the subject as this may influence them to consider accounting as their course major.

The findings of this study are limited in some respects. The study was conducted within one university employing the cross-sectional data. Using respondents from only one business school limits the extent of generalisation of the study findings. A comparative study of students across institutions will be an important extension to this study. Again, since the attitudes and perceptions of people about a phenomenon may change over time, a longitudinal study will be useful in unearthing the drivers of change and how it affects students' behaviour with time.

Moreover, the study only considered the intention of students to major in accounting and did not in any way ascertain whether such intentions translate into action. A follow-up study on the sampled students investigating the link between intention and actual behaviour will be an important addition to the findings of this study. Notwithstanding these limitations, this study makes important contributions to the accounting education literature from a developing country.

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### Further reading

- Jackling, B. (2007), "The lure of permanent residency and the aspirations and expectations of international students studying accounting in Australia", *People and Place*, Vol. 15 No. 3, pp. 31-41.

| Item code | Description  |
|-----------|--|
| A1        | The accounting profession is well-respected  |
| A2        | Accounting is just a lot of rule memorising  |
| A3        | Accounting is a profession, on par with medicine and law                               |
| A4        | Accountants are boring people  |
| A5        | Being an accountant has a lot of prestige  |
| A6        | Accounting is a lot of fixed rules; it does not involve conceptual skills or judgement |
| A7        | Accountants are number-crunchers; they seldom work with people                         |
| A8        | My peers would think I made a good career decision if I became an accountant           |
| A9        | My family would like me to become an accountant  |
| A10       | My course advisor/lecturer thinks I should major in accounting                         |
| A11       | Accountants work alone more than work with people                                      |
| A12       | I like accounting  |
| A13       | Accounting is interesting  |
| A14       | I would enjoy being an accountant  |
| A15       | Accountants interact with lots of people   |
| A16       | Accounting requires skills and background in mathematics                               |
| A17       | The workload required makes accounting difficult                                       |
| A18       | The availability of job opportunities will make me choose accounting                   |

**Table AI.**  
Descriptions of  
item codes

### Corresponding author

Godfred Matthew Yaw Owusu can be contacted at: gmowusu@gmail.com

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