

INVESTIGATING THE MOTIVATING FACTORS FOR HIGH SCHOOL STUDENTS TO TAKE ACCOUNTING EDUCATION

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Abstract

The study recognizes and identifies the factors that influence high school students' in selecting accounting as their future education choice. Several factors, such as, attitude, subjective norms, role models, and parent's perception, perceived self-efficacy (PBC-SE) and perceived control (PBC-control) were examined to determine their influence on students' selection choices. Using a structured questionnaire, a survey was conducted in the city of Aligarh. The sampling unit was high school students studying in the Aligarh district. The results indicate that variables such as attitude, subjective norms and parent's perception positively influence the high school students' intention to choose accounting for future education. However, perceived self-efficacy (PBC-SE) and role model were not significant in predicting students' intention to select accounting as future education. Perceived control (PBC-control) which was conceptualised as perceived lack of availability of quality schools had an impending relationship with student's intention.

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1. Introduction

Education and skills are prime requisites of a talented workforce and all types of businesses and social ventures need a talented and skilled workforce (Tarique and Schuler, 2010). Many a time, there is a disparity in the required workforce and the availability of such a workforce, which results in the talent gap situation. It has been observed around the globe that the number of people applying for accounting education is declining (Shahid, Alexander & Abdalla, 2018, Young, Herath, & McCoy, 2018, Paisey and Paisey 2017, Djatej, Chen, Eriksen, & Zhou, 2015). Therefore, many companies are facing difficulty in recruiting the required skilled accounting workforce (Acharyya & Secchi, 2015).

Some researchers like Li and Ma (2012) criticized accounting education for being narrow focussed and mechanical in nature. There are also concerns about the gaps in accounting curriculum and the evolving accounting practice (Ho, Fido & Simonovic, 2021). It has also been reported that there is a general decline in the number of students opting for commerce and accounting education vis-à-vis other courses

like PCB¹ and PCM² (Bissa, 2017). This trend has been witnessed in many other countries and many researchers around the world have reported it. Some notable examples include Albrecht and Sack (2000) from the United States of America, and Sugahara, Hiramatsu, and Boland (2009) from Japan.

In India, as per news reports after the introduction of GST, there will be a sharp rise in the demand for the workforce from accounting disciplines (Agha, 2017; Kulkarni, 2017). This research investigates factors which may influence the intention of high school students to choose accounting education for their successive course. To the authors best knowledge, there is no prior study on this topic in Indian perspective available in peer-reviewed journals. However, there are some studies, which focus on similar issues conducted outside India and in a different context. Even studies on global context are few, hence, this study pushes both global and national agenda for future research.

2. Literature review and theoretical framework

The literature reveals that studies concerning career choice had mostly utilised one of the three models/theories, i.e. Social Cognitive Theory (SCT), the Theory of Reasoned Action (TRA), and the Theory of Planned Behaviour (TPB). Studies related to the choice of career are conducted in many parts of the world using many theories and models, including those mentioned above, however, the current paper chooses only those who have utilised behavioural intention measure as one of the dependent variables. Jackling and Keneley (2009) investigated the Australian students' attitude and intention towards the accounting profession, and they concluded that intention is motivated mainly by three factors 1) interest both intrinsic and extrinsic 2) normative factors and 3) attitude.

In another study, Jackling, Lange, Phillips and Sewell (2012) found that by-and-large students had a positive attitude towards the accounting profession. They also found that students' level of interest in accounting and attitudes towards the work of accountants were significantly different between students from Australia and students from other countries. They acknowledged the fact that this difference may be attributed because of cultural or social differences, apart from personal differences.

Similarly, Cory, Kerr, and Todd (2007) studied students in USA (n=178) and concluded that students' perception of the profession shapes their choice of career selection. In a related study, Cole and McCullough (2012) discussed three main obstacles which discourage students from choosing insurance career viz. 1) image of the industry 2) students' level of awareness, and finally, 3) lack of marketing initiatives by the recruiters and industry to attract the talented pool of aspirants. In a study related to the choice of investment banking, Oyer (2008) reported that students' choice of a career in investment banking might depend on macroeconomic factors such as marketing conditions. He further added that in the bullish period, more students want to opt for the career in investment banking and they expect a higher salary in the bullish period.

In a recent study by Hatane, Gunawan, and Pratama (2021) students' motivation to pursue a degree, primarily in accounting, was considered to be significant factor. They argued that students taking accounting are optimistic about learning new skills which enhances their self-confidence. They found that among the Indonesian students, well informed students prefer to be public accountants while those who value quality of life more, prefer to be private accountants.

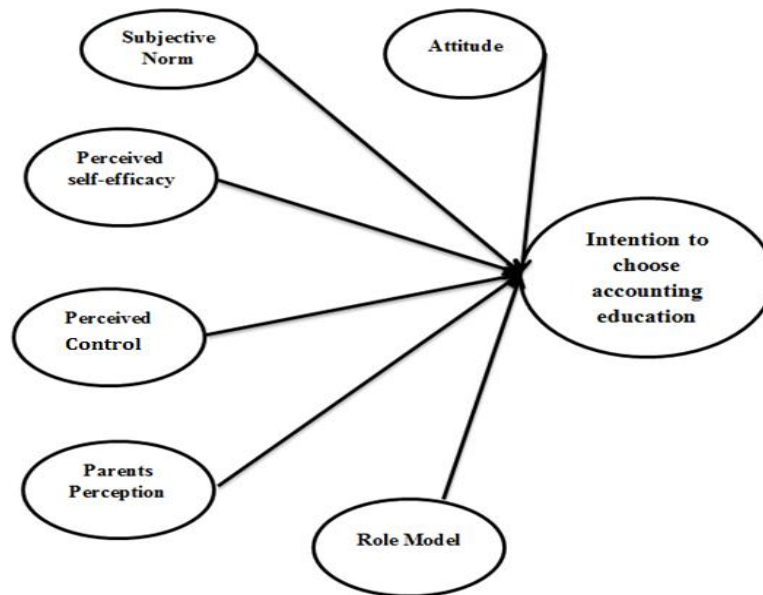
The present study is grounded on the theory of planned behaviour (Ajzen, 1991) and accommodates additional variables in theory. The theory of planned behaviour is an extension model of the theory of reasoned action (Fishbein & Ajzen, 1975; Ajzen, 1991). TRA posits that intention of individuals depends upon two main factors 1) Attitude toward the behaviour in question and 2) Subjective norms, which is perceived social pressure on the subjects. One significant disadvantage of the TRA was that it assumed total volitional control over the behaviour. To overcome this problem, Ajzen (1985, 1991)

¹PCB stands for Physics, Chemistry and Biology is a pre-requisite for medicine, and many science courses

²PCM stands for Physics, Chemistry and Mathematics is a pre-requisite for engineering and many other science courses

proposed the addition of a construct to measure the perceived control over the behaviour. Ajzen (1991) called this construct "perceived behavioural control". Later, many authors proposed that this new factor may have two dimensions. Ajzen (2002) also discussed these dimensions in detail. Thus, the model of TPB has one dependent variable and three independent variables: 1) Attitude, 2) Subjective norms and 3) perceived behavioural control. However, perceived behavioural control was operationalised as two-dimensional constructs. Perceived self-efficacy and perceived control were the two dimensions of construct perceived behavioural control (Ajzen, 2002). Figure 1 presents the conceptual model of the research.

Figure 1: Research Model



2.1 Attitude

Fishbein and Ajzen (1975) defined attitude as “a person’s degree of favorableness or un-favorableness with respect to a psychological object”. Ajzen (1988) simplifies the definition of attitude as “a disposition to respond favourably or unfavourably”. Many authors (Adams, Pryor, & Adams, 1994; Mauldin, Crain, & Mounce, 2000; Molloy, 2009; Tan & Laswad, 2006) established that attitude is a significant predictor of a student's choice of accounting course. Many other studies revealed similar findings (Gwon & Kim, 2012). Further, Tan and Laswad (2006) also contended that some students have favourable attitudes towards the accounting profession while others considered it as dull and boring. Aligning with the findings of Tan and Laswad (2006) other authors also found that students have a positive attitude towards accounting as a profession (Jackling et al., 2012). Solikhah (2014), while studying the intention to choose a CPA career, has defined Attitude as the person’s feelings towards the behaviour which is determined by the assessment of individuals’ beliefs about the outcomes resulting from the behaviour and appraisal of the appropriateness of these outcomes. Tan and Laswad (2009) also concluded that students have consistent choices regarding their selection of courses.

2.2 Subjective norm

Solikhah (2014) defined subjective norms as a person’s perception of whether people relevant to that person consider the behaviour should be accomplished. Ajzen (1991) defined subjective norm as perceived social pressure to engage or not to engage in the given behaviour. The underlying logic behind this construct is that we are social beings and many people are important to us who may influence our decisions. The people who exert influence on our behaviour are called ‘social referents’. Family, friends and colleague are some examples of social referents. It is also possible that the relative

importance of each social referent changes under several behavioural contexts. By and large, the empirical literature depicts contrasting results regarding the influence of referents. For example, Mauldin, Crain, and Mounce (2000) found that teachers have a vital role in a student's choice of major courses at a university. In contrast, Gul, Andrew, Leong, and Ismail (1989) indicated that teachers did not have a significant influence on students' decisions to pursue an accounting qualification.

2.3 Perceived behavioural control

Perceived behavioural control diverges through circumstances, events and accomplishments, which ends in the changed perceptions by individuals for perceived behavioural control. Perceived behavioural control is defined as a person's apparent comfort or struggle in the performance of specific behaviour, a person's views concerning the existence of supporting and opposing factors influencing the performance of the behaviour (Ajzen, 1991). Sugahara et al. (2009) researched perceived skills needed for high achievement in the accounting occupation. Perceived behavioural control may depend upon many things like how individual judge his/ her own ability to perform the behaviour, whether he has enough knowledge, time and other resources needed to perform the behaviour. In the present research, the construct of perceived behavioural control is considered as two dimensional (Ajzen, 2002). Perceived self-efficacy and perceived control are the two factors of perceived behavioural control in the present research.

2.4 Parents and role model

Role models are those people whom we like and aspire to become like them. They are successful people and had some appealing success stories. Role models motivate many individuals to follow their footsteps. In line with Ajzen's (1991) suggestions, role models are included as an external factor to the original model of Theory of Planned Behaviour (Khan & Khalid, 2015). Other than the role model, parents' influence has also been added as an additional variable. Many findings suggest that parents' influence should have an impact on a student's choice of a major degree in college (Allen, 2004, Pearson & Dellman-Jenkins, 1997). In one early investigation conducted in England and Wales, it was found that a quarter of female respondents who were chartered accountants believed parents' influence to be a reason in career selection (Silverstone & Williams, 1979).

Allen (2004) investigated students of the United States of America and found that main social referent including parents may influence the intention of students to do accounting major in a university. Further, both of the models TRA and TPB suggest that parents influence as an essential part of subjective norms (Cohen & Hanno, 1993; Felton, Buhr, & Northey, 1994). It would be an important proposition to examine the factor of parents influences separately in Asian countries where culture is Confucian meaning that more collectivist as opposed to individualistic. Indian culture is more of collectivistic than individualistic. Therefore, it will be imperative for Indian researchers to check the impact of parents' influence on student's decisions to choose a particular course and in our case accounting course.

2.5 Research hypotheses

Based on the previous discussion following hypotheses are proposed in the present study.

H1: Attitude towards accounting education will have a positive relationship with intention to choose accounting education

H2: Subjective norms will have a positive relationship with intention to choose accounting education

H3: Perceived self-efficacy (PBC-SE) will have a positive relationship with intention to choose accounting education

H4: Perceived control (PBC-control) will have a negative relationship with intention to choose accounting education

H5: Role model will have a positive relationship with intention to choose accounting education

H6: Parents' influence will have a positive relationship with intention to choose accounting education

3. Methodology

A structured questionnaire was used as the research instrument to collect the data. The sampling unit was defined as high school students studying in Aligarh districts. Total of 163 high school students participated in the study. Non-probability (convenience) method of sampling was employed to collect the data. Most of the students who participated in the survey belonged to the schools affiliated to Aligarh Muslim University. Data were analysed using M.S. excel and SPSS software. First data were screened for missing values and unengaged responses using M.S. excel. Total of 140 questionnaires were found suitable for further analysis. Then, SPSS was utilised for doing factor analysis and regression analysis. Exploratory factor analysis was done for each construct to establish unidimensionality and construct validity. Reliability is established by calculating Cronbach's alpha, and other statistics such as variance explained and Kaiser Meyer Olkin (K.M.O.) were also reported. For unidimensionality, it is suggested that EFA should result in only one factor, further construct validity can be established when factor loading for each item is 0.6 or above (Hair, Black, Babin, & Anderson, 2010). For reliability, the value of Cronbach's alpha should be above 0.70 (Hair, Anderson, Tatham, & Black, 1998). Hypotheses are tested using multiple regression analysis in SPSS.

3.1 Questionnaire

The items for the instrument were obtained from previous studies. The principal source of scale items were following studies: Amin, Rahman and Ramayah (2009), Ajzen (1991, 2002), and Solikhah (2014). The construct of attitude was derived from Ajzen (2002), McDowall & Jackling (2008) and Abdul Razak, Mohamed, and Taib (2008). Items of factor Subjective norms were adapted from Yuserrie et al. (2004). Further, Solikhah (2014) and Ajzen (1991 & 2002) were consulted to develop constructs of Perceived behavioural control. The items for the dependent variable (Intention) were adapted from Taib et al. (2008) and Ajzen (2002). Scale items for role model were adopted from (Khan & Khalid, 2015) and scale items for parents influence were adapted from (Ajzen 1991, Fishbein & Ajzen 1975, and Pearson & Dellman-Jenkins, 1997). All statements (or items) were measured using 7 points Likert scale. Please refer to Table 1 for questionnaire scales and items.

4.1 Results

Factor analysis was conducted on each construct separately using principal component analysis method and the solution was rotated for varimax rotation. The Eigenvalue criterion was set at a minimum of one. All factor loadings were above 0.60 (ranged from 0.669 to 0.89), thus met the minimum threshold criterion recommended by many authors (Hair et al., 2010). Reliability of all constructs was above the threshold level ($\alpha \geq 0.70$) and ranged from .70 to .79 except for attitude ($\alpha = .59$) which has a slightly lower level of Cronbach' alpha. However, many authors consider Cronbach's alpha up to 0.5 and above acceptable. Further, the value of KMO is above 0.60 in all cases (ranged from 0.61 to 0.73) indicating the adequacy of sampling. Above discussion reveals that all constructs are valid and had an acceptable level of reliability. Please consult table 2 for figures in the above discussion. For assessing multicollinearity, tolerance levels were calculated (Table 3). All values were with recommended level (Tolerance > 0.01). The value of tolerance ranged from .406 and .901.

Multiple regression analysis was conducted with the help of SPSS software. The dependent variable was the intention to choose accounting. The ANOVA table reveals that the model was sufficiently significant ($F(6, 133) = 46.94$)

The model could explain 67.2 per cent of the variance in Intention variable. Four out of six hypotheses (H1, H2, H4 and H6) were supported. Attitude ($\beta = 0.151, p = .004$), subjective norms ($\beta = 0.556, p < 0.00$) and parent's perception ($\beta = .67, p < 0.00$) positively influence the high school students' intention to

choose accounting as future education. While perceived self-efficacy (PBC-SE) ($\beta=0.019$, $p= .726$) and role model ($\beta=0.027$, $p= .607$) were not significant in predicting students' intention to select accounting as future education. Perceived control (PBC-control) ($\beta= -.318$, $p= .000$) which was conceptualised as perceived lack of availability of quality schools had an impending relationship with student's intention. All significant relationships were in expected directions as hypothesised in the proposed model. The results suggest that the theory of planned behaviour is a valid model in predicting intention to choose accounting course. Table 4 summarises the results.

5. Discussion, conclusion, implications and future research

The present findings reveal that parents influence has the most substantial relative impact on student's intention to choose accounting education. The results of the study corroborate with the previous findings (e.g. Jackling et al., 2012; Shin-Nam, 2015; Law, 2010; Law & Yuen, 2012; Wen, Hao & Bu, 2015, etc.).

The findings of the present research suggest that parents perceived attitude towards accounting education would exert more pressure on students to have more favourable intention towards choosing accounting discipline. This result implies that policymakers target not only the students but also their parents while designing communication strategies for promoting accounting and related programs.

Further, attitude and social influence were also significant predictors of intentions. Positive attitudes can be developed by approaching students directly. On the other hand, word of mouth strategy would also be suitable for strengthening the social desirability of the accounting programs among high school students. Perceived control was significant and had an impending relationship with the intentions. This relation implies that those students who perceive that there are not enough suitable vacancies in schools and/or there are no good schools imparting accounting education are more likely to develop a dislike or negative intentions towards choosing accounting education. It is also important to note that there may not be the actual shortage of vacancies and/or schools offering accounting education but the students' perception of lack of availability which inhibits them to choose accounting education.

5.1 Limitations

Small sample size and convenience sampling method are the two most inherent delimitations of the presented research. The data were collected only from Aligarh city so it may lack representativeness. Lastly, only boys took part in the study. Overall the scope of the study was narrow, and the purpose was to explore some factors which may influence the intention of student's choice of course selection. However, this study fills the lacunae as this study is first of its kind in India and may be regarded as a starting point in this direction for other researchers. Further, it is suggested that similar studies may be conducted on a large, diverse sample and using a more robust sampling technique. Other external variables may also be added in the generic model of the theory of planned behaviour for researching Indian students.

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