

**HIGH SCHOOL LEARNERS' PERCEPTIONS OF ACCOUNTING  
AS A CAREER PATH IN THE MAFIKENG AREA**

by

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FEBRUARY 2019

**DECLARATION**

I, **James Ako Oben**, declare that this dissertation, **High school learners' perceptions of accounting as a career path in the Mafikeng area**, is my own work, and that all sources I have used or cited have been indicated and acknowledged by means of complete references.



.....  
**SIGNATURE**

6 June 2019

.....  
**DATE**

## RECOGNITION AND ACKNOWLEDGEMENTS

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## SUMMARY

### High school learners' perceptions of accounting as a career path in the Mafikeng area

by

James Ako Oben

**Degree:** Master of Philosophy in Accounting Sciences

**Subject:** Financial Accounting

**Supervisor:** Dr AA van Rooyen

The study was prompted by the decline in accounting enrolments and the ongoing criticism due to learners' poor performance in the Accounting subject in South Africa. Given the increasing need for accounting graduates and, more importantly, qualified accounting professionals, this study investigated the preconceived perceptions participating high school learners in selected schools in the Mafikeng area had about the accounting profession at the time of this study.

The study drew on a rich body of existing literature and adopted the social cognitive career theory of Lent, Brown and Hackett (1994) to explore the factors influencing career interests of learners in accounting as a career path. A quantitative research approach with a survey questionnaire, framed within a positivist paradigm, was used to elicit opinions from learners. The findings revealed that work satisfaction, earnings potential, self-efficacy, personal interest, offering Accounting as a subject and having an accountant in the family are among the factors that significantly influenced participating learners' career interests in accounting.

**Key terms:** accounting education, accounting profession, career path, cognitive factors, high school, high school learners, learners' perception, professional accountant, social cognitive career theory, career interest, intentions.

## SAMEVATTING

**Hoërskoolleerders se persepsies van rekeningkunde as 'n loopbaanrigting in die Mafikeng-area**

**deur**

**James Ako Oben**

**Graad:** Meester van Filosofie in Rekeningkundige Wetenskappe

**Onderwerp:** Finansiële Rekeningkunde

**Toesighouer:** Dr AA van Rooyen

Die studie is aangespoor deur die afname in rekeningkunde-inskrywings en die deurlopende kritiek van leerders se swak prestasie in rekeningkunde in Suid-Afrika. Gegewe die toenemende behoefte vir rekeningkundegegraduateerdes en, meer belangrik, gekwalifiseerde rekeningkundepraktisyns, ondersoek hierdie studie die huidige vooropgestelde persepsies wat hoërskoolleerders in Suid-Afrika van die rekeningkundige beroep het.

Die studie benut die omvattende bestaande literatuur en aanvaar die sosiaal kognitiewe loopbaanteorie van Lent, Brown en Hackett (1994) om die faktore te ondersoek wat die belangstelling van leerders in rekeningkunde as 'n loopbaanrigting beïnvloed. 'n Kwantitatiewe navorsingsbenadering met 'n opnamevraelys, binne 'n positivistiese paradigma, is gebruik om menings van leerders te ontlok. Die bevindings het gewys dat werksbevrediging, verdienstepotensiaal, selfwerkzaamheid, persoonlike belang, die aanbod van rekeningkunde as 'n vak en 'n rekeningkundige in die gesin van die faktore is wat leerders se loopbaanbelangstelling in rekeningkunde beduidend beïnvloed.

**Sleuteltermes:** rekeningkunde-onderwys, rekeningkundeberoep, loopbaanrigting, kognitiewe faktore, hoërskool, hoërskoolleerders, leerders se persepsie, professionele rekeningkundige, sosiaal kognitiewe loopbaanteorie, loopbaanbelangstelling, voornemens.

## TSHOBOKANYO

**Megopolo ya barutwana ba sekolo se segolwane malebana le palotlotlo jaaka tselana ya tiro mo tikologong ya Mafikeng**

ka

**James Ako Oben**

**Dikirii:** Masetara ya Filosofi mo Disaenseng tsa Palotlotlo

**Serutwa:** Palotlotlo ya Ditšhelete

**Motlhokomedi:** Ngk. AA van Rooyen

Thutopatlisiso e tlhotlheleditswe ke kwelotlase ya ikwadiso ya dithuto tsa Palotlotlo le go kgalwa go go tsweleng pele ga tiragatso e e bokoa ya barutwana mo Palotlotlong mo Aforikaborwa. Ka ntlha ya tlhokego e e oketsegang ya dialogane tsa Palotlotlo le, sa botlhokwa tota, baporofešenale ba ba nang le borutegi jwa palotlotlo, thutopatlisiso eno e batlisisa megopolo e e gona ya ga jaana ya barutwana ba dikolo tse dikgolwane mo Aforikaborwa malebana le porofešene ya bobalatlotlo.

Thutopatlisiso e dirisa letlotlo le le gona la dikwalo mme e dirisa tiori ya tselana ya tiro ya tlhologanyo ya loago ya ga Lent, Brown le Hackett (1994) go sekaseka dintlha tse di susumetsang kgatlhego ya tselana ya tiro ya barutwana mo palotlotlong jaaka tselana ya tiro. Go dirisitswe mokgwa wa patlisiso o o lebelelang dipalopalo ka dipotsolotso tsa tshekatsheko, mme e agilwe mo mokgweng wa kelotlhoko go bona megopolo ya barutwana. Diphitlhelelo di bontsha gore go kgotsofalela tiro, kgonagalo ya letseno, go ikemela, dikgatlhego tsa sebele, go rebolelwa Palotlotlo jaaka serutwa le go nna le mmalatlotlo mo lelapeng ke dingwe tsa dintlha tse di nang le tshusumetso e golo mo dikgatlhegong tsa barutwana tsa tselana ya tiro mo palotlotlong.

**Mareo a botlhokwa:** thuto ya palotlotlo, porofešene ya palotlotlo, tselana ya tiro, dintlha tsa tlhologanyo, sekolo se segolwane, barutwana ba sekolo se segolwane, megopolo ya barutwana, mmalatlotlo wa porofešenale, tiori ya tselana ya tiro ya tlhologanyo ya loago, dikgatlhego tsa tselana ya tiro, maikaelelo

## LIST OF ABBREVIATIONS AND ACRONYMS

<b>ACCA</b>	Association of Chartered Certified Accountants
<b>AICPA</b>	American Institute of Certified Public Accountants
<b>ANOVA</b>	one-way analysis of variance
<b>ASA</b>	Accountancy South Africa
<b>BCom</b>	Bachelor of Commerce
<b>CA</b>	chartered accountant
<b>CA(SA)</b>	Chartered Accountant South African
<b>CAs</b>	chartered accountants
<b>CAS</b>	College of Accounting Sciences
<b>CGMA</b>	Chartered Global Management Accountants
<b>CIMA</b>	Chartered Institute of Management Accountants
<b>CPA</b>	certified public accountant
<b>DBE</b>	Department of Basic Education
<b>df</b>	degree of freedom
<b>DHET</b>	Department of Higher Education and Training
<b>DoE</b>	Department of Education
<b>EFA</b>	exploratory factor analysis
<b>Fasset</b>	Finance and Accounting Services Sector Education and Training Authority
<b>FET</b>	Further Education and Training
<b>GAA</b>	Global Accounting Alliance
<b>HEIs</b>	higher education institutions
<b>HSD</b>	Honestly Significant Difference
<b>IASB</b>	International Accounting Standards Board
<b>ICAEW</b>	Institute of Chartered Accountants in England and Wales

<b>ICT</b>	Information and Communication Technology
<b>IFAC</b>	International Federation of Accountants
<b>IFRS</b>	International Financial Reporting Standards
<b>IRBA</b>	Independent Regulatory Board for Auditors
<b>JSE</b>	Johannesburg Stock Exchange
<b>KMO</b>	Kaiser–Meyer–Olkin
<b>KPMG</b>	Klynveld Peat Marwick Goerdeler
<b>K-W</b>	Kruskal–Wallis test
<b>NSC</b>	National Senior Certificate
<b>NWDE</b>	North West Department of Education
<b>PwC</b>	PricewaterhouseCoopers
<b>RSA</b>	Republic of South Africa
<b>SA</b>	South African
<b>SAICA</b>	South African Institute of Chartered Accountants
<b>SAIPA</b>	South African Institute of Professional Accountants
<b>SAP SE</b>	Systems, Applications and Products in Data Processing
<b>SD</b>	standard deviation
<b>SPSS</b>	Statistical Package for the Social Sciences
<b>UK</b>	United Kingdom
<b>Unisa</b>	University of South Africa
<b>USA</b>	United States of America
<b>WEF</b>	World Economic Forum



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## CHAPTER 1

### INTRODUCTION TO THE STUDY

#### 1.1 INTRODUCTION

The accounting profession worldwide has gone through an image and reputational crisis since the beginning of the 21st century (Mbawuni, 2015:9). The Enron, WorldCom and Tyco accounting scandals, the collapse of the accounting firm, Arthur Andersen in 2002 (Chang, 2015:8) and the Klynveld Peat Marwick Goerdeler (KPMG) and Steinhoff South Africa accounting scandal in September 2017 put the profession in the headlines, but mainly for the wrong reasons. These incidents not only had a devastating effect on stock markets and the lives of people but have also implanted undesirable beliefs and stereotypes on the image and integrity of accountants and the profession. Many high school learners preparing to pursue a career in accounting have been oriented towards questioning the viability of the accounting profession (Adeyemi & Fagbemi, 2011:150; Siriwardane, Hu & Low, 2014:194). Enrolment data already provide quantitative evidence, as there has been a decline in accounting enrolments at the National Senior Certificate (NSC) examination in South Africa (Chisholm, 2011:51). The number of full-time learners who enrolled for Accounting for the NSC examination dropped by 29.9% from 145 427 in 2013 to 103 427 in the 2017 academic year (Department of Basic Education [DBE], 2018a:6). The decline indicates that accounting as an intellectual discipline might be losing its appeal to high school learners, which has become a primary concern to the profession of accounting (Gaffikin, 2014:5; Rababah, 2016:25; Rusmita, 2018:14).

Given the increasing demand for accounting graduates and, more importantly, the scarcity of qualified accounting professionals in South Africa (Van Rooyen 2015a:2) and around the world (Alanezi, Alfraih, Haddad & Altaher, 2016:167; Suryani, 2018:374), this study principally investigated the current preconceived perceptions high school learners in South Africa have about the accounting profession and whether these perceptions influence their career choices in accounting. Choosing a career is often influenced by external factors, such as person inputs, parental expectations, learning experiences, self-efficacy, outcome expectations, prospects of high earnings,

job market considerations, perceived image of the profession, exposure to the subject field in high school, genuine interest in the subject, mass media and timing of the career decision (Apostolou, Dorminey, Hassel & Rebele, 2015:94; Lent, Brown & Hackett, 1994:79; Rababah, 2016:25; Shuttleworth, 2014:336).

As research into Accounting as an academic major and subsequent career path continues to develop, there is a need for accounting education to move from an exploratory process to research that is grounded in theory (Apostolou *et al.*, 2015:109; Schoenfeld, Segal & Borgia, 2017:111). In this regard, the current study adopted the social cognitive career theory of Lent *et al.* (1994) as the key career theory to understand predictors of high school learners' perceptions and choice actions of accounting as academic and subsequent career path. The social cognitive career theory represents a relatively new effort and an all-inclusive framework to understand the processes and mechanisms through which learners develop major interests, make career choices, and achieve varying levels of success in accounting as academic and subsequent career path (Lent *et al.*, 1994:79; 2000:36; Shoffner, Newsome, Minton & Morris, 2015:103).

While the social cognitive career theory of Lent *et al.* (1994) has received a great deal of empirical support, most of the studies have used mainly samples from Western developed countries and Asian countries. For example, Saifuddin (2015) uses the social cognitive career theory to model the intention to pursue a high-tech career by undergraduate engineering students in a South Asian context with specific focus on the different dynamics of gender inequality in different cultures. On the other hand, Rogers and Creed (2011) applied the social cognitive career theory model to investigate predictors of career choice actions among high school learners in Australia. Family, gender and cultural influences did not emerge in any of these studies as a predictor of career planning and exploration (Rogers & Creed, 2011:171; Saifuddin, 2015:1). In addition to other cognitive factors, the current study extend the body of knowledge by incorporating, family, gender and cultural influence on learners' career decision-making in a non-Western, developing country context, namely South Africa.

This introductory chapter sets the scene for reporting on the current study by providing a synopsis of essential understandings that underpin high school learners' perceptions of accounting as a career. In an effort to clarify the context of the study, a discussion



of the background to and rationale for the study is provided. From this, the problem statement and key research questions that guided the research journey were identified. A brief discussion of the research design and methodology, the significance of the study, ethical considerations, key concepts and an outline of the chapters in this dissertation is presented.

## **1.2 BACKGROUND AND CONTEXTUALISATION OF THE STUDY**

Since the end of apartheid, the South African (SA) economy is structured such that the accounting profession will continue to play a major role in sustaining the economy of the country (Wiese, Van Heerden, Jordaan & North, 2009:40). Moreover, one of the constitutional obligations of the accounting profession in South Africa is to make a positive contribution to the economy of the country and to society (South African Institute of Chartered Accountants [SAICA], 2017:5). This is because the accounting profession is shaped by the society within which it operates, and the needs of the society are one of the most important influencing factors in the development of the profession (Altintas & Yilmaz, 2012:932). To keep abreast with the current developmental challenges, South Africa requires a stable and dedicated accounting profession with members who have a clear understanding of the role of the profession in the economy (Mbekomize & Kiiru, 2013:61). However, the accounting profession has been perceived as dull, boring, difficult and uninteresting by most high school learners, college students, career advisors and the public at large (Hashim, Embong & Shaari, 2012:3726). These misperceptions not only reduce the likelihood that learners will pursue accounting as an academic major and subsequent career path, but also the attraction and retention of high-aptitude learners (Schoenfeld *et al.*, 2017:121).

One of the major 21<sup>st</sup>-century trials facing the accounting profession in South Africa has always been how to attract suitable and competent accounting graduates, particularly from the African or black race and female respondents (Demagalhaes, Wilde & Fitzgerald, 2011:32; Odendaal & Joubert, 2011:23). Despite the several advantages achieved by becoming a chartered accountant (CA) in South Africa, SAICA (2018a) membership statistics reveal that women represent only 37.13% of the total 44 535 SA chartered accountants (CA(SAs)), while on 31 October 2018, only 10.25% and 3.77% of all 44 535 CA(SAs) were from the African and coloured race

groups respectively. South Africa is not facing these challenges alone (Hesketh, 2011:7), as there is both local and international conflict on accounting skills shortages, which is likely to continue and even intensify in the future (South African Institute of Professional Accountants [SAIPA], 2014). Similar statistics from countries such as the United States of America (USA) (Albrecht & Sack, 2000:55), Canada, the United Kingdom (UK), Australia, New Zealand (Jackling, De Lange, Phillips & Sewell, 2012:113; Wells, 2015:461; Wells & Fieger, 2006:29) and Ghana (Mbawuni & Nimako, 2015:65) have all proved that in recent years, the number of tertiary students enrolled in accounting programmes have declined beyond expectations (Alanezi *et al.*, 2016:165; Hashim *et al.*, 2012:3725; Tan & Laswad, 2006:167). For example, the number of accounting graduates in the United States decreased from 85 000 in 2011 to 79 524 in 2016, resulting in an 11.6% decrease (American Institute of Certified Public Accountants [AICPA], 2017:5). Suryani (2018:374) believes that the reasons for the decline are due to the nature of accounting subjects, the unpredictable future of the profession, corporate scandals involving accountants and the accounting profession as well as learners' misperceptions of accounting, which might be caused by accounting education.

However, over the past decade, Accounting teachers and researchers around the world have been concerned with the decline in accounting enrolments at high schools (Low, Davey & Hopper, 2008:223; Sugahara, Hiramatsu & Boland, 2009:6; Suryani, 2018:374; White & White, 2006:72). The decline is well documented in South Africa since 2008 when the first NSC examinations were written. Since then, the number of full-time learners who wrote the NSC examination in Accounting has decreased beyond expectation as shown in Table 1.1. Questions are being raised whether professional accounting bodies and accounting education in South Africa are assisting to alleviate these problems. Cory, Martinez and Reeves (2010:19) recommend that professional accounting bodies and academia should collaborate with high schools to emphasise the importance of the accounting profession in the current phase of the SA economy. Furthermore, identifying the different perceptions and factors influencing learners' career choices in accounting could guide the accounting education and professional bodies in attracting more learners to an accounting career (Alanezi *et al.*, 2016:166).

**Table 1.1: NSC examination: Accounting enrolments and performance trends (2011–2017)**

Year	Number of learners who wrote	Increase or decrease (-) in numbers	Percentage increase or decrease (-)	Percentage achieved at 30% and above
2011	137 903	-23 088	- 14.3	61.6
2012	134 978	-2 925	- 2.1	65.6
2013	145 427	10 449	7.7	65.7
2014	125 987	-19 440	- 13.4	68.0
2015	140 474	14 487	11.5	59.6
2016	128 853	-11 621	- 8.3	69.5
2017	103 427	-25 426	- 19.7	66.1

Source: DBE (2018a:6)

Table 1.1 reveals that the number of learners who registered for the subject Accounting in the NSC examination decreased from 137 903 in 2011 to 134 978 in 2012 with a fair increase of 7.7% to 145 427 learners in the 2013 academic year. However, in 2014, the number decreased by 19 440 (down to 125 987). It is imperative to note that, although the number of enrolments for the subject Accounting increased in the 2015 academic year, the overall pass rate dropped from 68% in 2014 to 59.6% in 2015 (Shay, 2015:1). In this regard, Baard, Steenkamp, Frick and Kid (2010:129) in a South African study argue that overall academic performance in high school Accounting is not a strong predictor of success in an accounting career. In 2016, the number of candidates who wrote the NSC examination in Accounting decreased by 11 621 (down from 140 474 to 128 853). Still, the 2017 academic year recorded the lowest enrolment rate so far with a 19.7% decrease from 2016 and a corresponding decrease in pass rate by 3.4% (down from 69.5% to 66.1%). This is of concern to accounting education in South Africa, given that only 16% of the 66.1% pass rate in Accounting in 2017 met the requirements for a bachelor's degree at tertiary education.

Accounting education in South Africa is under pressure from its stakeholders, particularly SAICA, SAIPA and the Department of Education (DoE) to aid in addressing the current perceived shortages of available skills for the accounting profession (Hesketh, 2011:1; SAICA, 2017:15). In order to address this dilemma, Sugahara *et al.* (2009:6) propose that accounting education institutions should aim to attract and educate as many accounting graduates as possible from a wide variety of backgrounds and personalities. However, tertiary accounting education only provides the teaching needed to qualify as an accountant. It is at the primary or high school level that career

decisions are made by most learners (Heiat, Brown & Johnson, 2007; Mbekezize & Kiiru, 2013:61). Nevertheless, the choice of careers, subjects and courses of study in schools and of subsequent career paths is always a difficult challenge facing prospective high school learners (Abid, 2017:45).

In order to understand high school learners' perceptions and attitudes towards the accounting profession, the current study investigated factors that may influence the career choices of high school learners in accounting over other career options. Making a career decision has become a complex science and is influenced by many persons and external factors (Apostolou *et al.*, 2015:94; Lent *et al.*, 1994:79; Shuttleworth, 2014:336). In South Africa, basic accounting is introduced in the eighth grade, and as learners' progress through their education, many perceive accounting to be uninteresting, boring and difficult, apart from the perception that the accounting profession does not guarantee a lucrative income (Umar, 2014:60; Zakaria, Fauzi & Hassan, 2012:43). Perceptions developed, and choices made during high school years may restrict or enrich learners' future educational and career aspirations, as these years are critical for acquiring and exploring academic and career-related interests (Shoffner *et al.*, 2015:102). Van der Merwe (2013:89) affirms that most high school learners will cultivate a genuine interest in a career when they perceive the profession as leading to value outcomes and if they view themselves as competent in the required skills. Wessels and Steenkamp (2009:118) as well as Samsuri, Arifin and Hussin (2016:78) all believe that these perceptions are influenced by social cognitive determinants such as specific demographics or cultural differences. On the other hand, studies have also shown that social and mass media such as Facebook, Twitter, LinkedIn, the Internet and television advertisements and others are significant factors that influence learners' choice of major and subsequent career paths (Rababah, 2016:27; Sharifah & Tinggi, 2013).

The respondents in the current study were learners from various high schools in the Mafikeng area in North West, a province of South Africa. In recent years, Grade 12 learners in the Mafikeng area have fared exceptionally well in their NSC exams due to the role model intervention project, an innovative partnership initiative of SAICA and the North West DoE (Matsemela, 2016:2; SAICA, 2008). The project initiative was designed to empower Grade 12 learners with an average performance of less than

60% in Mathematics and Accounting to achieve outstanding results in order to obtain automatic admission into university to pursue an academic degree and subsequent career in accounting. Furthermore, SAICA has continued to increase its efforts in skills development amongst high school learners in the Mafikeng area through a variety of nation-building initiatives to ensure that the demographics of the accounting profession are transformed in line with the gender and racial demographics of South Africa (SAICA, 2017:5). Despite these interventions, the majority of high school learners in South Africa do not have adequate knowledge of the various career possibilities in the accounting field and of the path to follow to become a qualified professional accountant (Shuttleworth, 2014:336).

High school learners who wish to pursue an accounting career in South Africa could become –

- A CA, and register with SAICA, or
- A management accountant, and register with the Chartered Institute of Management Accountants (CIMA), or
- A chartered certified accountant, and register with the Association of Chartered Certified Accountants (ACCA), or
- they could become a professional accountant, and register with SAIPA (Shuttleworth, 2014:336).

The above-mentioned four professional accounting bodies are full members of the International Federation of Accountants (IFAC) (Hoeppli, 2013:3). Consistent with this, Eze (2014:97) also classifies accounting career opportunities into sub-areas of study, such as financial accounting, cost and management accounting, auditing and taxation. Therefore, a learner who intends to pursue a career in accounting may choose to become a professional, such as an accountant, auditor, tax advisor, investment and financial analyst, forensic accountant, government accountant or accounting teacher (Rusmita, 2018:13; Samsuri *et al.*, 2016:83). In this regard, it is important for high school learners who wish to embark on an accounting career to acquire a good knowledge of the skills, education and accomplishments required to become a qualified professional accountant (Carrington, Harwell & Morris, 2009:25).

The input into the pipeline to pursue an accounting degree in any residential university in South Africa is restricted to matriculants with an explicit interest in mathematics (Wessels & Steenkamp, 2009:119). Particularly, for a learner to gain admission to pursue a Bachelor of Commerce (BCom) in chartered accountancy at any of the 19 SAICA-accredited institutes of higher learning in South Africa, they are required to achieved at least a level five (60%–69%) pass in Mathematics and a good grounding in English essential in the NSC examination (SAICA, 2018b; 2018c). Grade 12 Accounting is a recommendation, but not a prerequisite (Van Romburgh, 2014:14). Van Romburgh (2014) further argues that, although these requirements are strictly speaking not enough for a learner who wishes to follow a vocational path in accounting, the underperformance of learners in the gateway subject of Mathematics countrywide as well as in the Mafikeng area remain a potential area of concern in South Africa. Furthermore, it is generally observed that most high school learners in South Africa do not possess the necessary English communication and soft skills relevant to pursue a successful career in accounting (DBE, 2017:3). This is particularly true in the Mafikeng area where the language of instruction at high school (i.e. English) as well as at most universities in South Africa is not the learners' first language and learners are often taught by teachers for whom English is a second or third language (Cronjé, 2011:58; DBE, 2018b:38). English is generally not the home language of high school learners in the Mafikeng area as Setswana is mainly their first and home language.

The Mafikeng area is in North West, a province of South Africa, which is a relatively poor community with a predominantly rural character and a mix of different population groups and cultural backgrounds. High school learners in the area find themselves in an educational situation that does not always promote optimal actualisation of their personal potential (Maree & Erasmus, 2006:71). A single most significant consequence of this situation is the inadequate achievement in Mathematics, English and Accounting, which are often gateway subjects for tertiary accounting education (Van Romburgh, 2014:14). There are 23 high schools in the Mafikeng area, the majority of which are public schools. Although these schools are among the best-performing high schools in North West in terms of matric results, previous research has found that most learners are unfamiliar with what the accounting profession is all about and have the wrong perceptions of what accountants do (Hashim *et al.*, 2012:3726; Shuttleworth, 2014:346).

### 1.3 RATIONALE FOR THE STUDY

As already contended, accounting programmes have continuously experienced a radical decline in the number of enrolments over time (Alanezi *et al.*, 2016:165; Chisholm, 2011:51; Mbawuni & Nimako, 2015:65). Besides, there are extensive debates in the critical accounting literature that accounting academic programmes are no longer attracting and retaining the best and brightest learners in adequate numbers to fuel the future needs of the profession (Rababah, 2016:25; Wells, 2006:53). In South Africa, the number of learners who sat for the Accounting examination for the NSC has dropped by 19.1% from 2016 to 2017 (refer Table 1.1). This indicates a significant decrease in learners' willingness to pursue a career in accounting and represents a challenge for the accounting profession and education, as it will have a potential influence on the selection of accounting programmes in tertiary education (Alanezi *et al.*, 2016:166; Mbawuni & Nimako, 2015:65). Furthermore, the low selection and performance of learners in the NSC in Accounting may be due to reasons such as other subject choices, subject choices as clusters, the shortage of qualified accounting teachers, and the perceived benefits of selecting accounting as a school subject from Grade 10 onward. As such, learners' perceptions and attitudes towards accounting as a career may have significant influence on how the future accounting profession might be shaped.

The researcher's awareness of the real decline in accounting enrolments and the subsequent accounting skills shortage (Barac & Steyn, 2012:1) in South Africa prompted the need for a theoretical and empirical understanding of high school learners' perceptions of accounting as a career. From the historical antecedents discussed above, the rationale for this study was identified, as this contributes to important knowledge about the theoretical challenges facing high school learners in the Mafikeng area who seek to pursue accounting as a major and subsequent career path.

Early career choice studies conducted in South Africa with regard to the accounting field (Baard *et al.*, 2010; Barac & Steyn, 2012; Odendaal & Joubert, 2011; Van Wyk, 2011; Wessels & Steenkamp, 2009) have paid attention to potential tertiary accounting learners in general. Limited empirical research (Manda, 2014) has focused on when the said learners make their career choices. Therefore, high school seems to be the

ideal stage to intervene with regard to career interest, choices and goals. Primary school learners may not yet have a clear idea of their career goals, and learners who have graduated from high school may already have decided on a career path, and these decisions may be difficult to change. Furthermore, research (see Ahmed, Sharif & Ahmad, 2017:2; Alanezi *et al.*, 2016; Aminu & Timothy, 2014; Barac & Steyn, 2012; Umar, 2014:59; Uyar *et al.*, 2011) has shown that an unrealistic career choice among accounting learners at higher educational institutions (HEIs) is principally due to their lack of knowledge and information about the accounting profession during high school, inappropriate career guidance, and other intrinsic and extrinsic factors. Through this enriched understanding of the practical limitations facing high school learners oriented towards professional accounting and motivated by the lack of research on the factors influencing learners' choice of accounting as a career, the current study strove to make theoretical and empirically grounded contributions towards filling the gaps in literature and also to add credence and weight to the existing body of knowledge dealing with perceptions of high school learners regarding accounting as a career.

## **1.4 RESEARCH PROBLEM AND QUESTIONS**

This section considers the research problem, research objectives and research questions.

### **1.4.1 Research problem**

The number and quality of learners in South Africa electing to major in accounting at tertiary institutions are declining rapidly every year (Botha, 2015:122). Zakaria *et al.* (2012:43) affirm that the reasons for the decline are in part due to learners' wrong perceptions, misrepresentations, low awareness, increasing admission requirements for accounting programmes at tertiary level, narrow curricula at high school and tertiary education level, and inadequate information of the accounting profession and career pathways. Moreover, if high school learners are unfamiliar with what the accounting profession is all about and if they have the wrong insight of what accountants do, it might lead to a disparity in their academic and career interest in accounting (Byrne & Willis, 2005:367; Wessels & Steenkamp, 2009:118). Wessels and Steenkamp (2009:121) further reason that this could result in learners who do not meet the entry requirements for an accounting major at tertiary education being attracted to pursue a



career path in accounting or learners who meet the entry requirements for an accounting degree at tertiary education not choosing a career in accounting.

#### 1.4.2 Research objectives

The aim of this study was to explore the perceptions that high school learners in the Mafikeng area in North West have of accounting as a career. In order to analyse their opinions and perceptions, the specific objectives of the study were to investigate:

- to what extent the factors of the social cognitive career theory influence these learners' career interests and intentions in accounting; and
- which other factors influence these learners' career and academic interest in accounting.

#### 1.4.3 Research questions

The study set out to answer the following research questions:

Factors influencing the career interests and intentions of learners	Research questions
Person inputs	1. To what extent do person inputs, such as gender, race and culture influence the career choices of high school learners?
Background environmental influences	2. Which effect does social environmental conditions, such as status, education, social media, parents and/or third parties have on the career choices of high school learners?
Learning experience	3. Which influence does the exposure to a high school accounting subject have on the career choices of high school learners?
Self-efficacy beliefs	4. To which extent do high school learners' self-efficacy beliefs of an accounting career influence their career choice?
Outcome expectations	5. Which effect do the outcome expectations, such as earnings potential and social status of an accounting career, have on the career choices of high school learners?
Performance in accounting subjects	6. Which effect does the academic achievement in accounting have on the career choices of high school learners?
Personal interests	7. To which extent does the personal interest of high school learners in the accounting subject influence their career choices?

Factors influencing the career interests and intentions of learners	Research questions
Professional career network	8. To which extent do people, external originations, career guidance and media support high school learners to obtain information to assist them with their career choices?

## 1.5 RESEARCH DESIGN AND METHODOLOGY

There is a need for a researcher to choose a research design and approach based on the aims and philosophical assumptions of the study (Leedy & Ormrod, 2010:189). The research objectives for this study were deterministic in nature and therefore identified closely with a count and measure central assumption. Keeping in mind the coherence of the philosophical assumption, nature of the research problem, objectives and related questions of the study and being grounded in the social cognitive career theory of Lent *et al.* (1994), the current study adopted a descriptive survey research design with a quantitative approach to examine participating learners' perceptions of accounting as a career. The reasoning behind adopting a descriptive survey research design was that it provided the research with a rich picture of the preconceived perceptions and career intentions of high school learners towards accounting as a future career (Leedy & Ormrod, 2010:187). As explained by Creswell (2009:12), in this design, the researcher did not only rely on fact finding but also framed significant ideologies of knowledge and answers to central problems about learners' perceptions of accounting as a career.

Every research study needs a foundation for its enquiry, and the researcher had to be aware of implicate worldviews about the study from a broader perspective (Creswell & Plano Clark, 2007:21). Therefore, it was imperative to interrogate the paradigmatic approach applicable in conducting this study to enclose an in-depth understanding of the social phenomena being studied (Neuman, 2011; Saunders, Lewis & Thornhill, 2009; Wahyuni, 2012:69). This study therefore followed a positivist paradigm with a quantitative research approach to obtain valid knowledge of the career aspirations and intentions of high school learners in accounting as a career with a focus on how the factors identified by the social cognitive career theory of Lent *et al.* (1994) influence these career choices.

The strategy of enquiry implemented to obtain empirical answers to the research questions was a questionnaire, as it supported the principles of quantitative research and a positivist paradigm. A questionnaire was considered a suitable survey instrument for this study because respondents could respond to questions in the assurance that their responses would be anonymous; they could therefore be completely truthful with their responses (Leedy & Ormrod, 2010:189). In addition, the social cognitive career theory of Lent *et al.* (1994) lends itself to quantitative methods, and in the past, researchers have primarily used this approach to investigate learners' career intentions (Lent & Brown, 2006; Rogers & Creed, 2011; Saifuddin, 2015; Shoffner *et al.*, 2015:103). In this regard, the questionnaire for the study was developed using the basic factors of the social cognitive career theory to determine and evaluate learners' person inputs, background, environmental influence, self-efficacy beliefs, outcome expectations and intentions to accounting as a career.

The target population in the study consisted of Grade 9 to 12 learners of different races and cultures in the 23 high schools in the Mafikeng area during the duration of the study. These learners were selected for the purpose of the study because, according to the SA basic education system, Accounting is a compulsory subject in the ninth grade, and these learners make subject choices in Grade 10 (DBE, 2017). In this sense, they are faced with career decisions, and based on their level of knowledge of the accounting profession, they could as well consider a career in accounting (Wells, 2015:468). Eight high schools were randomly selected using a two-stage cluster sampling and thereafter proportionate stratified sampling was used to select the participating unit of analysis from the selected schools (refer section 3.5.4). The data collected from this sample was quantitatively analysed (refer Chapter 4) using a relevant statistical software package, Statistical Package for Social Sciences (SPSS) in order to identify general trends in the selected unit of analysis (Smith, 2011:58).

The research design and methodology will be explained in detail in Chapter 3 of this dissertation.

### **1.5.1 Anticipated research limitations**

There are several practical concerns that a researcher must consider relating to time, disclosure, construct validity and response bias (Anderson & Widener, 2007:335). One of the anticipated constraints to this study was that the sample used for the study was limited to high school learners in the Mafikeng area; therefore, the possibility of statistical inference or generalisation was limited. Consequently, the survey results might not be generalised to reflect the population of all high school learners in South Africa. Another anticipated constraint was that the findings of this study rely solely on the results of the questionnaire. In addition, the majority of learners who participated in the study were minors; thus, the guidance from friends, families and teachers may have influenced the learners not to answer the survey instrument in an honest and accurate manner thereby possibly influencing the validity of findings.

### **1.6 SIGNIFICANCE OF THE RESEARCH**

It can be argued that when applied to accounting notions, understanding perceptions of learners towards accounting as a career can be very complex. Besides, revising the current decrease in accounting enrolments at NSC examination and the perceived shortages of accounting skills in South Africa will not happen instantaneously and cannot be achieved in isolation either. It will need continuous creativity and attention as well as constant cooperation and adaptation among teachers, practitioners and professional accounting bodies and possible changes in the profession itself (Hashim *et al.*, 2012:3725). Given the high demand for accountants in South Africa, and the importance of prospective learners' perceptions of accounting, the SA accounting profession cannot afford an unfavourable stereotyping of the profession or its members from learners and the public to act as a barrier to new entries (Barac & Steyn, 2012:2). Whereas the research findings of this study will enrich and add new substance to the existing pool of academic knowledge and theoretical understanding, it will also be a valuable source of information for future research on learners' perceptions of accounting as a career and likewise, it will equally:

- contribute to the understanding and theoretical perspectives of factors influencing high school learners' perceptions of accounting as a career;

- provide better-informed career decision-making, guidance and support to learners wishing to pursue a career in accounting; and
- shed light on the strategies that could be adopted by professional accounting bodies and academia to improve the accounting enrolment numbers.

## 1.7 ETHICAL CONSIDERATION

All research involving groups of people interacting with each other is bound to encounter multiple ethical issues (Wilson & Abibulayeva, 2009:158). The current study was no exception. For this reason, the researcher obtained ethical clearance from the University of South Africa (Unisa) (refer Annexure B) and written permission to conduct research in high schools from the District Director of the North West Department of Education (refer Annexure D). The respondents were kept at the forefront of all considerations and their dignity was maintained (Salkind, 2014:149). Thus, the researcher discharged the obligation to protect the rights and interests of the respondents and institutions as well as to make sure that all the sources used in this study were acknowledged by means of complete references in accordance with Unisa's general guidelines for ethical research (Unisa, 2014:11). Overall, the study conformed to the Unisa policy on research, which prohibits all forms of research misconduct, falsification, fabrication and plagiarism.

## 1.8 EXPLANATION OF KEY TERMS

It may not be possible to achieve a universally agreed upon set of definitions that satisfies all conceivable objectives. The current study was situated in a specific context as set out below by way of the clarifications of definitions, scope and demarcation. These definitions will serve as a foundation for further discussions in this dissertation.

### **Accounting**

Accounting is a field of practice in which a professional accountant provides the measurement, recognition, preparation, analysis, and disclosure of financial and relevant non-financial information, auditing, provision of assurance and advisory services on financial information and, where applicable, non-financial information (Drury, 2012:4). Umar (2014:59) also describes accounting as the act of data

collection, classification, summarisation, interpretation and communication of relevant financial information of an entity to interested parties. In the accounting literature, 'accounting' and 'accountancy' have been used interchangeably. For the purpose of this study, the term 'accounting' will be used when referring to either accounting or accountancy.

### ***Career***

Patton and McMahon (2014:4) define 'career' as "the pattern of influences that coexist in an individual's life over time". More specific, the term 'career' can be explained as the sequence of interactions of individuals with society, education and organisations throughout their lifespan (Abid, 2017:45). In the context of this study, the researcher concurred with these constructions of career, perceiving that learners' career choices are developed by them on the basis of their perceptions, sequence of interaction with society and education, attitudes toward and actions in relation to an accounting career (Patton & McMahon, 2014:5).

### ***High school***

In the SA context, 'high school' refers to an education institution that enrolls learners in one or more grades from Grade 8 to Grade 12 (DBE, 2012:104). The term 'secondary school' is used here in the same context as 'high school'. In this dissertation, the researcher makes use of the term 'high school' when referring to a secondary school. High schools referred to in this dissertation are those in the Mafikeng area of North West.

### ***Learner***

A 'learner' is defined as any person receiving education or who is obliged to receive education in terms of the SA Schools Act, No. 84 of 1996 (Republic of South Africa [RSA], 1996:4). In this dissertation, learners are those persons who are at school and who form a potential pool of learners available or soon to be available to enter an accounting learning path (SAICA, 2017:1). The perceptions of learners focused on for the purpose of this study were Grade 9, 10, 11 and 12 learners in the Mafikeng area in North West.

## ***Learners' perceptions***

The perceptions of learners towards a particular career are of paramount importance because individual learners may select careers according to the stereotypical idea they have of those careers (Steenkamp, 2012:484). 'Perception', as explained by McDonald (2012:8), is an individual's unique way of viewing a phenomenon, making it a powerful driving force for action, and each individual comes with personal life experiences that influence his or her perceptions. Usually learners' perceptions are ultimately embedded in their beliefs, which in turn could influence their career choices in accounting (Ferreira & Santoso, 2008; Mbawuni 2015:10).

In the context of this research, learners' perceptions can be defined to mean views and beliefs held by individual learners who understand and interpret the meaning of certain activities or ideas relating to accounting as a career.

## ***Professional accountant***

A professional accountant is an individual that has met the educational and training competencies in accounting, as set/stipulated by professional accounting bodies (Samsuri *et al.*, 2016:80). In addition, a professional accountant is a practitioner of accounting who bears the principal responsibility in the organisation for managing, correcting and reporting the accounts of the organisation (Isiavwe, 2016:11). The terms 'professional accountant' and 'qualified accountant' are used interchangeably throughout this dissertation.

## **1.9 OUTLINE OF THE STUDY**

This study comprises five chapters as follows:

**Chapter 1: Introduction to the study:** This chapter introduced the study, and provided a general overview to the study and a setting for the research journey. Firstly, a discussion of the background and contextualisation of and rationale for the study was provided. Next, the problem statement, research questions and objectives that guided the research journey were identified. The research design and methods as well as the ethical considerations were highlighted. Important concepts used in this dissertation were explained.

**Chapter 2: Literature review and theoretical foundation:** Chapter 2 presents a diagnostic review of related literature pertaining to the study within the context of accounting education and the accounting profession. Theoretical perspectives on career choices are also addressed in this chapter. The social cognitive career theory of Lent *et al.* (1994) as the theoretical framework applicable to this study is discussed in more detail with the consideration that the theory provides the basis for exploring factors influencing the career interests and intentions of learners.

**Chapter 3: Research design and methods:** Chapter 3 explains in detail the research design and methods used in this study and locate the study within the positive paradigm. The chapter provides the grounds and justification for the design and methods used. Validity and reliability as well as issues of ethical consideration are also considered.

**Chapter 4: Research findings, results and analysis:** This chapter reports on the findings from the study. The empirical findings from the questionnaire are presented in a clear, coherent and comprehensive manner.

**Chapter 5: Summary, discussion, conclusion and recommendations:** Chapter 5 discusses and explains the findings of the study conducted with high school learners in the Mafikeng area in North West, a province of South Africa. In the light of this, conclusions and recommendations that emerged from the study are discussed, and possible areas for future research are provided. The limitations of the study are also highlighted.

## 1.10 CHAPTER CONCLUSION

The first chapter introduced the research problems and revealed that over the past years, the number of learners electing to major in Accounting at tertiary institutions and the number of accounting enrolments at the NSC examination have declined (DBE, 2017:7). The chapter also provided the rationale for the study, the research problems, and questions pertaining to high school learners' perceptions of accounting as a career. Chapter 2 will provide an understanding of the theoretical basis used in this study and the work of other researchers in the research field.



## CHAPTER 2

### LITERATURE REVIEW AND THEORETICAL FOUNDATION

#### 2.1 INTRODUCTION

Chapter 1 provided the introduction, background, rationale for the study as well as the research problem and questions pertaining to the study. This chapter expands on the literature relating to the study, and describes the accounting profession in more detail (section 2.2). Theoretical perspectives on career choices (section 2.3) and the rationale for adopting the social cognitive career theory (section 2.4) as a theoretical framework for the current study are explained. The chapter ends with a discussion on other factors that may also influence career choices of learners (section 2.5).

#### 2.2 THE ACCOUNTING PROFESSION

This study was conducted against the perspective of the decline in accounting enrolments and more specifically the accounting skills shortage in South Africa (Botha, 2015:122; Odendaal & Joubert, 2011:23; Van Rooyen, 2015a:2). For decades, accounting practitioners, academics and professional accounting bodies have acknowledged declining enrolments in accounting as a warning that the accounting profession was becoming less attractive to learners, and argued that the quality of accounting education was also deteriorating (Madsen, 2015:1116). Prior studies have also identified that the decline in the number and quality of learners electing to major in Accounting might be partly due to –

- learners' misrepresentation of the accounting profession and career;
- a lack of information about what accounting is;
- a lack of information about the nature of the duties performed by accountants; and
- the perception that the accounting curriculum is predictable, tedious and boring (Suryani, 2018:374; Umar, 2014:59; Zakaria *et al.*, 2012:43).

Furthermore, a further recent explanation for the decline in accounting enrolments in South Africa has been the implementation of strict admission requirements to pursue an accounting degree at any residential university in South Africa (SAICA, 2018b). Hesketh (2011:2) argues that these requirements are closely aligned with the graduate attributes that other professional accounting bodies and employers require internationally.

As the demand for accounting graduates is increasing, the perception of learners towards the accounting profession and future opportunities as accounting professionals is important for the future career development in the field of accounting (Samsuri *et al.*, 2016:83). This is because negative perceptions developed (Steenkamp, 2012:482), and choices made during the last few years of high school may discourage learners' future career aspirations, and such early negative perceptions could discourage them from majoring in Accounting during tertiary education and therefore taking up careers in accounting (Mbawuni & Nimako, 2015:66; Schoenfeld *et al.*, 2017:121). Considering the degree of SA market share in the strength of auditing and financial reporting standards, it was vital to revisit the historical perspective and various aspects of the accounting profession from an SA standpoint.

### **2.2.1 Historical perspective of the accounting profession**

The accounting profession has a history as an intellectual endeavour, and it has evolved over the last 150 years in the modern sense (Altintas & Yilmaz, 2012:932). The profession has relied on other disciplines, especially Economics, for much of its foundations (Gaffikin, 2014:14). The accounting profession began to take a stand as a structured group of professionals in the early to mid-nineteenth century, and the earliest accountancy societies can be traced back to Scotland in 1853 (Institute of Chartered Accountants in England and Wales [ICAEW], 2011:288). The history and advancement of the accounting profession is very important for an understanding and appreciation of current and future practice, as well as the institutional structure of the profession.

The accounting profession in South Africa, like other emerging nations, traces its roots to the Scottish and English accounting societies, created around the turn of the 19th century (Negash, 2011:62). The Institute of Accountants and Auditors was the first

professional institute for accountants that started in South Africa in Johannesburg in 1894 with 65 members (SAICA, 2014). Since then, the accounting profession in South Africa has undergone rapid and radical changes (Schreuder, 2014:2), and most of the changes in the accounting profession have been focused on the need to protect investors (Fulop & Pinteá, 2014:547) and to attracting more learners to the accounting major (Alanezi *et al.*, 2016:166). The accounting profession in South Africa is made up of various organised bodies with members employed throughout the economy, including commerce and industry, the public sector, academia and those in public practice, as either owners or employees (SAICA, 2014:5).

### **2.2.2 Importance of accounting knowledge and competence**

Accountancy is well established as an elite professional occupation in most parts of the world, and most of this status has been afforded through an association with educational qualifications (Wood & Maistry, 2014:202). While the number of students who are pursuing accounting, major is on the rise in most countries (Suryani, 2018:374), in South Africa, the number of learners electing to major in Accounting at HEIs has been decreasing. The declining popularity of accounting amongst high school learners is attributed in part to the negative views of the profession, particularly the stereotypical view that accountants have to be 'number crunchers' (Suryani, 2018:374).

Accounting knowledge and competence are more important than ever to restore confidence in the global economy and to assist businesses to manage their affairs and meet the changes in the business environment (Suryani, 2018:374; Yusoff, Omar, Awang, Yusoff & Jusoff, 2011:58). Globalisation and growth of world markets have brought rapid increases in the scale of business activities and significant changes in the accounting profession (Abid, 2017:45; Mustapha & Hassan, 2012:1). Furthermore, modern organisations are becoming increasingly complex thereby stimulating the need for complete, transparent, reliable and accurate information that can be accessed quickly (Isiavwe, 2016:4). Accountants who are integral to business and economies are therefore seen to be the best professionals to face these new challenges (Zakaria *et al.*, 2012:43). In this regard, the accountancy profession needs to ensure that its members have the knowledge, skills and abilities to help organisations sustain economic growth and compete nationally and internationally (ACCA, 2016:3).

Therefore, the supply of matriculants, accounting graduates and accounting professionals in South Africa must be increased to feed the growing demand for accounting knowledge and competence in the labour market and inevitably help to alleviate the shortage of accountants (Finance and Accounting Services Sector Education and Training Authority [Fasset], 2016:11; Van Rooyen, 2015b:445).

As far back as 2005, Myburgh noted that finding a balance between the demand for and the supply of quality accountants has become a challenge not only to professional accounting bodies, but also for HEIs educating these graduates (2005:35). In South Africa, professional accounting associations as regulatory bodies have delegated full responsibilities of academic education to HEIs to educate their prospective members (Wood & Maistry, 2014:199). Although these HEIs are producing thousands of accounting graduates every year (Yusoff *et al.*, 2011:57), the number of qualified accountants in South Africa is far behind the required number (Van Rooyen, 2015b:445). The Landplane Recruitment Group (2010) contends that the deficiency is a global problem, not necessarily confined to South Africa. Van der Merwe (2013:5) argues that accounting education clearly has a considerable role to play in informing, and aiding in addressing the accountancy skills shortage in South Africa. Manda (2014:433) argues that there is a consequential shortage of high school accounting teachers and lecturers in South Africa to prepare future accountants.

Furthermore, one of the persistent challenges facing the accounting profession in South Africa is the shortage of qualified accountants in the public sector, banking sector, commercial and industrial sectors as well as in private practice, especially from the black race and female segments of the SA population (Odendaal & Joubert, 2011:23; SAICA, 2018a). Although the number of black CAs increased by 1 296.6% over a 14-year period, from 322 members in 2002 to 4 497 members in 2016, this figure represents only 10.9% of the total number of CAs in South Africa (SAICA, 2017:14). However, despite efforts by SAICA and other stakeholders to develop potential professional accountants from all backgrounds, a gap remains to drive real change in the accounting sector (Marshall, 2014:n.p.). SAICA (2015) also reports that since 1994, South Africa has been losing qualified CAs who had emigrated to other countries with better opportunities. At the end of June 2015, 7 453 CAs registered with SAICA were working abroad. This is approximately 19% of all SA CAs.

The accounting profession is well respected within South Africa and beyond the borders of South Africa. SAICA is among the ten founding members of the Global Accounting Alliance (GAA). These members are classified as the world's leading professional accounting bodies (GAA, 2017). SAICA is also a member of the eight chartered accounting member institutes. The World Economic Forum (WEF) ranked the CA(SA) qualification and the South Africa auditing and financial reporting standards as first among 144 nations in the year 2010 and 2011 (Independent Regulatory Board for Auditors [IRBA], 2016; Wood & Maistry, 2014:203). Since then, South Africa has maintained its number one position for the strength of auditing and reporting standards in the WEF global competitiveness survey for the seventh successive year (IRBA, 2016). However, in 2018, there has been a significant change in the ranking of South Africa auditing and financial reporting standards in the WEF. South Africa has not retained its number one position in this regard and is now rank 30th (SAICA, 2018). Widespread uncertainty is bound to affect perceptions of the SA accounting profession and this could be a major factor that might influence learners not to choose a career in accounting.

### **2.2.3 Sustainability of the accounting profession**

The existence and continuity of any profession is reliant upon its ability to operate in line with the standards required of it as an occupational status and also its ability to attract new members (Adeyemi & Fagbemi, 2011:149). Ethical crises occur in all professions, affecting not only those already in the profession, but also those preparing to pursue a career in the profession (Comunale, Sexton & Gara, 2006:636). The reaction of those preparing to enter their respective professions, whether they are enrolled in high school, college or university is of vital concern because these individuals are the future of the profession and will determine its eventual success or failure (Comunale *et al.*, 2006:637).

The accounting profession is facing credibility crisis and the profession has historically continued to display learning attributes from each periodic scandal, following the Great Depression and associated market challenges of 1929 to 1939 (Herbert, Anyahara, Okoroafor & Onyilo, 2016:150). The profession is still in deep crisis as the first decade of the 21st century was being enriched with ethics scandals and ethical challenges in the accounting profession (Louw, 2015:118). These crises have signalled a great

challenge to the continuance of accounting as a profession (Fulop & Pinte, 2014:546; Onyebuchi, 2011:276). Nonetheless, high school learners have witnessed these scandals and malpractices and have perceived the profession negatively over time (Khalid, Sarani, Hisam, Zulkffli & Jamalludin, 2016:2; Wessels & Steenkamp, 2009).

Every year since the turn of the 21st century, at least one highly publicised accounting irregularity has been reported somewhere in the world (Siriwardane *et al.*, 2014:194). For example, the blatant violations of the independent rule by the world's largest accounting firm, Arthur Andersen, in the year 2002 have created a significant gap between what learners perceive of accountants and what accountants perceive of themselves (Onyebuchi, 2011:276). Furthermore, the bankruptcies and related accounting improprieties of Enron and WorldCom in the United States, accounting scandals of One.Tel (Australia), Parmalat (Italy), Royal Ahold (Netherlands), Nortel (Canada), ComRoad AG (Germany), Satyam Computer Services, (India), Sino Forest (Canada/India), La Polar (Chile), Olympus (Japan) have all tarnished the reputation of the accounting profession worldwide (Bhasin, 2013:26; Hoeppli, 2013:1). The long-term damage inflicted on the profession by these scandals is still being felt (Comunale *et al.*, 2006:637). Commentators have had divided opinions as to whether the effects of these scandals have been to increase or decrease learners' interest in the accounting profession. Barac and Steyn (2012:1) argue that these events and scandals not only instilled negative perceptions about the accounting profession but also reflected negatively on the number and quality of learners wishing to pursue a career in accounting. Zakaria *et al.* (2012:43) contend that, although these scandals impaired the accountancy status in the eyes of the public in general and thus implanted mixed reactions on many learners who wish to follow a career path in this discipline, accountants' technical expertise is nevertheless still needed to fuel the world's growing economy.

Equally, South Africa has also seen its fair share of unethical business conduct, accounting scandals and professional misconduct (Louw, 2015:118). For example, the local unit of one of the big four accounting firms, KPMG, management consulting firm McKinsey, software giant SAP SE and global top retailer Steinhoff have all been accused with accounting irregularities in 2017 and many of these issues are still under investigation. The events

surrounding these scandals prompted several interest groups, including learners, to question whether accountancy in South Africa meets the requirements of a profession (De Villiers & Hsiao, 2017:2). Indeed, these scandals have greatly questioned the legitimacy of the entire accounting profession and corporate governance in South Africa and might have raised learners' awareness of the potential harm caused by accounting misbehaviours on the profession they are preparing to enter (Bhasin, 2013:25; Comunale *et al.*, 2006:637). Those already in the profession may be concerned about mechanisms to control the damage and/or strategies to fix the problem, while learners who are preparing to enter the profession may be more concerned that the qualities that attracted them to pursue the profession may be eroding (Adeyemi & Fagbemi, 2011:150).

Conversely, Titard, Braun and Meyer (2004) conducted a study in the wake of corporates scandals caused by Enron, WorldCom and Arthur Andersen. The results of their study argue that the more knowledgeable learners are about the accounting scandals, the more positive their attitudes toward accounting. On the other hand, Comunale *et al.* (2006:637) believe that tertiary learners who already major in Accounting reacted negatively to these events and to date, the decline in Accounting enrolments are still influenced by the events surrounding the demise of Enron, WorldCom and Arthur Andersen. These scandals have helped professional accounting bodies and education to emphasise to learners the importance of mean the importance of accountability and responsible reporting. In response to these scandals, educational departments, high schools, colleges, universities and their accounting faculties have changed most aspects of accounting programmes to equip learners and students better to cope with the ethical challenges of the accounting profession (Titard *et al.*, 2004:56).

In the spate of these scandals and the global financial crises implicating accountants and accounting practice, the global accounting community have responded through the International Financial Reporting Standards (IFRS), the International Accounting Standards Board (IASB) and its mother body, IFAC, by initiating a drive to increase the regulation of the accounting profession and the levels of ethical and reporting conduct (Herbert *et al.*, 2016:146). Indeed, these scandals also starred the business community and governments of various countries to tighten their corporate governance norms in

order to prevent recurrence of similar scandals in the future (Bhasin, 2013:25). The purpose is to restore public interest in the accounting profession and to attract learners into the profession. As a speedy response to these corporate failures, the United States issued the Sarbanes–Oxley Act in July 2002 (USA, 2002:3), and in January 2003, the Higgs Report and the Smith Report was published in the United Kingdom (Dibra, 2016:284). South Africa is not left out of such revolutionary corrective legislations. This is evidenced by the provision of the Corporate Laws Amendment Act of 2006 (RSA, 2007), the Draft Accountancy Profession Bill of 2002 (Ministerial Panel, 2003:1-2) and the implementation of the second King Report on Corporate Governance in March 2002 (Marx, 2008:13).

#### **2.2.4 Learners' perceptions of the accounting profession**

The accounting profession today requires new members with diverse knowledge, skills and competences quite different from those in previous decades (ACCA, 2016:3). Yet, stereotypes of accountants and the perceptions of and attitudes towards the accounting profession have not changed (Germanou, Hassall & Tournas, 2009:136). There might be learners who have not considered accounting as a career prospect because they have wrong preconceptions of the profession as misleading perceptions and misrepresentations could lead to distorted judgements (Byrne & Willis, 2005:369; Ibrahim, Aloka, Wambiya & Raburu, 2014:316; Wessels & Steenkamp, 2009:118). The accounting profession has been perceived as dull, lacking creativity, definitive, precise, compliance-driven, difficult and uninteresting by most high school learners, college students, career advisors and the public at large, thus contributing to the main reasons behind the decline in the number of learners electing Accounting as an academic major and subsequent career (Malthus & Fowler, 2009:22).

In an earlier study conducted by Albrecht and Sack (2000) on the uncertain future of the accounting education, the primary findings displayed that learners do not perceive an accounting degree to hold the same value it once did nor is it considered as valuable as certain other business degrees. Albrecht and Sack (2000) further found that both practicing accountants and accounting teachers would not major in Accounting if given the chance of pursuing their education today. AICPA (2017:1) puts this in yet another way by saying learners may not be interested in pursuing a degree in accounting on the same scale as previous years due to the rising cost of college tuition, which may



be compelling students to seek lower-cost alternatives to reach their state's hourly requirements for Certified Public Accountants (CPA) licensure. Madsen (2015:1116) takes this further by arguing that a significant weakness of most existing evidence is that, while it illustrates shortcomings of accounting education, it also provides limited information about whether these shortcomings are anomalous when compared against accounting education in the past, against other types of business education, or against university education in general. Wells (2015:461) contends that non-accounting high school learners have a very abstract perception of the accounting profession but maintains that high school accounting learners specifically have very narrow and specific perceptions of the accounting profession based on their classroom experience.

Accounting as a subject is very demanding, requiring learners to master and apply abstract concepts to real-life situations (Kainama, 2015:136). Bargate (2012:145) found that most learners perceive accounting as number-oriented, and they are discouraged from embarking on a career to study accounting under the fallacy that accounting means being good with numbers and having strong technical skills. Conversely, Mathematics at high school level is vital to higher education, skilled jobs, and the national economy, and is also a requirement for an accounting degree (Fasset, 2016:11). Inadequate achievements in Mathematics in high school are accordingly a major concern for South Africa because of its ripple effects on virtually every aspect of learners' academic life (Thiel, Peterman & Brown, 2008; Tsanwani, Engelbrecht, Harding & Maree, 2013:36). To this end, many learners are afraid of numbers, which affect their learning outcome in accounting (Ayeni & Olasunkanmi, 2015:159). As a result, many university students pursuing a career in accounting have withdrawn from the programme as their qualities do not match with the skills required by the profession (Dibaba, Wubie & Wondmagegn, 2015:14).

Contrary to most existing literature, Germanou *et al.* (2009:136) found that there is a significant correlation between positive perceptions and intentions to pursue a career in the accounting profession but argue that there is a differing perception concerning the attributes and outcomes of the accounting profession. In a similar vein, studies have also reported that the accounting profession has been viewed as lucrative, promising and interesting by different individuals, but argue that learners believe an

accounting degree would be useful to individuals who want challenging work and to those who aspire to be part of top management of a large company (Germanou *et al.*, 2009:136; Hartwell, Lightle & Maxwell, 2005; Rusmita, 2018; Umar, 2014:60). In this regard, the accounting career has become one of the most important priority careers in which few high school learners in South Africa start to realise that it can be a good field to venture into later and after tertiary education (Hashim *et al.*, 2012:3725). As a result, less-qualified learners are now electing accounting as a major at university. However, learners might express a positive perception of the accounting profession but may have stereotypical perceptions of the role of accountants, which might affect their career intentions in accounting.

### **2.2.5 Role of the accountant as a responsible stewardship, custodian and business leader**

According to Isiauwe (2016:11), the role of the accountant as a responsible stewardship, custodian and business leader' is measured by the extent to which they are perceived to be accountable not only to their own organisations and public in general but, more importantly, also to learners who wish to pursue a career as an accountant. Traditionally, the value of accountants was measure by how effective they identify, record, classify and communicate the economic events of an organisation to the interested users (Rababah, 2016:25; Weygandt, Kimmel & Kieso, 2015). Recent accounting mishaps have challenged and altered the role of the present-day accountant, making it timely and important to re-examine the skills, knowledge and attitudes required of a learner who wishes to pursue a career in accounting (Siriwardane *et al.*, 2014:193). Nevertheless, nowadays, most high school learners cannot describe the work of accountants, their responsibilities or the opportunities offered in the accounting profession precisely (Samsuri *et al.*, 2016:81).

According to Albrecht and Sack (2000:55), learners perceive accountants as people who wear green sunglasses, are lean and boring, are left-brain dominant, who work alone and do tedious numbers-related work. Consistent with this, Fallatah and Talha (2009:67) note that most learners view accountants as being male, introvert, cautious, methodical, systematic, anti-social and, above all, uninteresting. Affirming these assertions, Wessels and Steenkamp (2009:129) reflect this phenomenon in yet another way that the traditional view of accountants still holds, namely that they are

conformist, unfriendly, submissive, lacking social skills, solitary individuals, bean counters and corporate policeman. In the same way, Hunt, Intrieri, Falgiani and Papini (2009:1) investigated learners' perceptions of accountants in the post-Enron era and found that the extent to which accountants are perceived as possessing negative qualities, such as incompetence, being unethical and lacking technical and professional conduct may affect public confidence in accountants and their work and consequently influence the type of learners choosing accounting as a career. Thus, these views have led to a decrease in the level of interest in the profession by many learners. Bargate (2012:4) argues that accountants require a far wider set of skills than that of the traditional 'bean counter'. Contrary to most literature, Dibaba *et al.* (2015:146) found that accountants are perceived by learners as being very trustworthy, competent and honest but they argue that their perceived trustworthiness has been called into question by recent financial scandals involving accountants.

Perceptions of accounting and accountants are dominated by extensive studies emerging from the Western world (Alanezi *et al.*, 2016:166), with limited empirical studies on high school learners' perceptions of accounting as a career in the SA environment. Despite the fact that the majority of literature associates the accounting profession and accountants with stereotypical, negative and unethical behaviours, what needs to be answered is whether high school learners in South Africa share the same perceptions. To address the information gap, this study adopted the social cognitive career theory (see Lent *et al.* 1994) as a theoretical framework to explore social cognitive career theory factors influencing these learners' career interests and intentions in accounting.

### **2.3 THEORETICAL PERSPECTIVES ON CAREER CHOICES**

In the phase of economic globalisation, all individuals are faced with a range of career-related concerns (Abid, 2017:45; Leung, 2008:115). For learners in South Africa, career decision-making is even more problematic as career counselling is not always accessible, affordable or relevant to the majority of SA (Maree, 2009:429). However, the final years at high school are always critical in the career decision-making process, as this is the time when learners begin to plan, explore and make decisions about further education and employment (Rogers, Creed & Glendon, 2008:134). Most often, these learners graduate from high school with very little knowledge about the career

opportunities available to them (Department of Higher Education and Training [DHET], 2014:7). Still, teachers often do not understand why their learners choose their major and what can be done to facilitate and reinforce their career choice (Schoenfeld *et al.*, 2017:109).

Indeed, electing the right subject combination in high school could result in opting for the right major in tertiary education and could make the difference between loving and despising a career in future (Abid, 2017:45). Dedicating oneself to career choices that are unattainable might lead to frustration, and each learner making a career decision is influenced by different factors, including the context in which they live, personal interests, perceptions of different disciplines, curricular options made available by universities, and educational attainment (Abid, 2017:45; Mbawuni & Nimako, 2015:65). According to the social cognitive career theory, a learner's career choice process is influenced by a variety of internal and external factors, such as parental expectations, cultural beliefs, learning experience, self-efficacy beliefs and outcome expectations (Lent *et al.*, 1994; 2000:37).

In order to determine whether the above-mentioned factors influence SA high school learners' accounting career intentions and interest, it requires a set of theoretical frameworks with universal validity and applications (Leung, 2008:115). Various theories of career decision-making have been formulated by a number of scholars stating the process of career development and what it takes for an individual to decide and settle on a career path (Abid, 2017:45). For example, the social cognitive career theory (Lent *et al.*, 1994; 2000), the theory of reasoned action (Fishbein & Ajzen, 1975), the theory of planned behaviour (Ajzen, 1991) and the theory of work values (Super, 1973) have been used widely to investigate the interest to pursue a professional career (Evers & Sieverding, 2015:158). However, most of these career theories do not incorporate many of the background and contextual elements that might establish an understanding of why most high school learners are drawn to or avoid a career in accounting (Dawis, 2002; Saifuddin, 2015:16). Lent *et al.* (2000:37) opine that career development theorists need to consider multiple potentially compensatory aspects of the objective environment, such as economic conditions, gender influence, parental behaviours, cultural and peer influences as well as how individual learners make sense of and respond to what their environment provides.

Compared to the above-mentioned career theories, the social cognitive career theory of Lent *et al.* (1994) has shown to be the most suitable empirically tested career theory to enhance the understanding of the whole process of career decision-making (Abid, 2017:46). To demonstrate the richness of this theory and its appropriateness for use in the current study, the next section (section 2.4) presents a brief overview of the theoretical framework, followed by a discussion of the five-main social cognitive career theory constructs of person inputs, background contextual affordance, learning experiences, self-efficacy beliefs, and outcome expectations which were the focus of the current study. Specifically, social cognitive career theory asserts that these five-main constructs have a significant effect on the creation of perceptions and opinions, which could influence learners' career choices in accounting (Mbawuni & Nimako, 2015:66; Tate, Caperton, Kaiser, Pruitt, White & Hall, 2015:296).

## 2.4 SOCIAL COGNITIVE CAREER THEORY

The social cognitive career theory (Lent *et al.*, 1994) was designed to explore how educational and career interests are developed and how they mature and how these interests are turned into actions. The theory has tried to build conceptual linkages between factors influencing career decision-making and it bridges the gaps between other career theories and models the processes by which individuals choose and persist in a particular major and career (Atadero, Rambo-Hernandez & Balgopal, 2015:58; Lent *et al.*, 1994). The theory was first published in 1994 as a framework to facilitate the understanding of the various ways individuals form career interests and make academic or career choices (Lent *et al.*, 1994). Specifically, the theory was initially developed to provide a foundational framework to the study of the role of background factors, self-efficacy beliefs and outcome expectations in the development of vocational interest and career choice (Foley & Lytle, 2015:200; Lent & Brown, 2006).

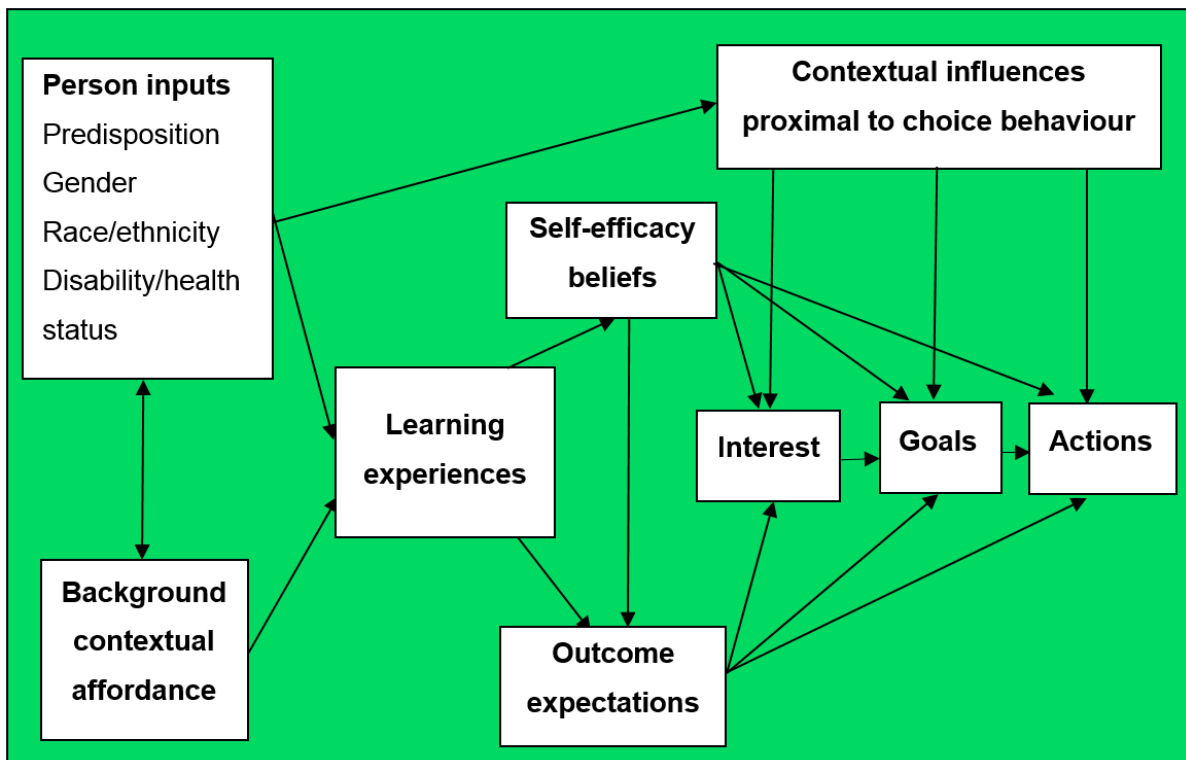
The social cognitive career theory is divided into two corresponding stages of theoretical analysis. The first stage presents three key cognitive factors, namely self-efficacy beliefs, outcome expectations and personal goals that enable people to exercise personal control within their own career development (Lent *et al.*, 1994; 2000:36). The second stage of analysis considers the paths through which several additional sets of person inputs and environmental contextual factors, such as family and culture, which influence career-related interests and choice behaviour.

### 2.4.1 Empirical support for social cognitive career theory

The social cognitive career theory of Lent *et al.* (1994) was regarded an empirically tested framework to conceptualise learners' accounting career intentions in an SA context for the following reasons: Firstly, the theory draws from Bandura's (1986) social cognitive theory, and offers a comprehensive conceptual framework to understand academic and career intentions (Flores & O'Brien, 2002; Saifuddin, 2015:16). Secondly, the social cognitive career theory is concerned with relatively dynamic and situation-specific aspects of people's self-views, future outcome expectations and their environments (Lent & Brown, 2006:13). Thirdly, according to Leong and Gupta (2008:231), social cognitive career theory can be used to investigate cultural validity with diverse populations. Finally, it is possible to incorporate environmental and proximal contextual factors, such as learners' perceptions of accounting along with social cognitive career theory model predictors.

While the theory has received a good deal of empirical support, researchers have tended to focus primarily on the areas of mathematics, engineering and science-related fields, and there has been a call for the application of the model to other academic and career domains such as accounting (Lent, Sheu & Brown, 2010; Schoenfeld *et al.*, 2017:111). Indeed, a review of the accounting education literature indicated that social cognitive career theory is a concept that has not received much attention in the accounting literature (Apostolou *et al.*, 2015; Jelinek, 2016:35). Although the social cognitive career theory has yielded a steady stream of inquiry and practical applications internationally (Lent *et al.*, 2000:36), most of the studies tend to focus on self-efficacy beliefs, outcome expectations and personal goals as the only cognitive career factors influencing career choices. Relatively little attention has been given in the empirical and theoretical literature to the importance of person inputs and background contextual affordance such as family, gender, race and culture that are assumed to influence both the cognitive factors and other aspects of career behaviour factors in the SA or even more broadly in an African context. Awareness of these gaps would not only help the researcher in knowing the underlying career developmental process but could also be used as a base to recognise the gaps in career decision-making, which is a crucial part of a learner's life, especially those in the transition phase from high school to university (Abid, 2017:46).

A model of the social cognitive career theory of Lent *et al.* (1994) and how each factor of the theory interacts with another is shown in Figure 2.1.



**Figure 2.1: Model of social cognitive career theory**

Source: Lent *et al.* (1994; 2000:37)

Figure 2.1 portrays that the social cognitive career theory process is affected by a variety of person inputs and background contextual factors that interrelate and change as a function of time (Schoenfeld *et al.*, 2017:111). These factors affect one another through complex reciprocal linkages. Self-efficacy and outcome expectation can be seen as midway cognitive actors in that they mirror the effects of person inputs and background contextual affordance through learning experiences in the career decision-making process (Lent & Brown, 2006:114). Consistent with the theory, the stronger the self-efficacy beliefs and outcome expectations learners develop, the more likely they will pursue and remain committed to the achievement of a challenging career goal.

The five-main social cognitive career theory factors of person inputs – background context, learning experiences, self-efficacy beliefs and outcome expectations – applicable to the current study are discussed in sections 2.4.2 to 2.4.6.

## 2.4.2 Person inputs

Person inputs (such as gender, race and cultural beliefs) as well as special qualities (such as level of intelligence) are influential predisposition components of career choice theories that contribute directly to learning experiences (Lent *et al.*, 1994; Rogers & Creed 2011:164). These factors may ease or obstruct the development and quest of an individual's career path as they have a direct influence on learners' learning experiences through which career-relevant self-efficacy beliefs and outcome expectations develop. Furthermore, by reflecting on how the concepts of gender, culture and race have been debated in the critical accounting literature (Annisette & Prasad, 2016:5), it is vital to re-examine the influence these concepts have on accounting career decision-making when looking at learners from different cultural backgrounds, especially from a SA standpoint.

### 2.4.2.1 Gender

In all countries, there are some occupations that tend to be comprised disproportionately of women or of men, and these occupations are commonly known as gendered occupations (Blackburn & Jarman, 2006; Saifuddin 2015:1). According to Cory *et al.* (2010), African American learners in their study felt that the accounting profession is a completely gender-based profession and these preconceptions may deter high school students from considering an accounting major as they near that decision point in their academic career. A reflection of this can be found in South Africa where women represent only 37.13% of the total 44 535 CA(SAs) (SAICA, 2018a:16). Alanezi *et al.* (2016:168) argue that these statistics indicate a significant decrease in willingness by females to pursue an accounting career. This trend might also indicate a possible difference in learners' perceptions of the accounting profession based on gender.

According to Rusmita (2018:15), the observing opinions based on gender difference is supported by the idea that every person has unique conditions and a distinctive environment. Male learners might also have different considerations from female learners in choosing a career. Rusmita (2018:17) further reveals that Pakistani female learners are more dominant in considering earnings potential, social values, prestige and job recognition and satisfaction when considering a career in accounting, while



male learners will consider personality indicators, such as professionalism and opportunities of advancement in deciding on a career path. Saifuddin (2015:243) debates that one possible explanation for these differences in perceptions based on gender may be women's desire to have freedom in their career choices despite the traditional and patriarchal societal norms.

Studies also found that the majority of Accounting majors are female, and they tend to graduate with better grades than their male counterparts, and accounting firms hire more entry-level females than entry-level males (Khalid *et al.*, 2016:2;). Hashim *et al.* (2012:3727) established that female learners in their study perceived the accounting profession more positively compared to their male counterparts. On the other hand, Khalid *et al.* (2016:2) found that both male and female learners perceived the accounting profession positively. A Ghanaian study by Mbawuni (2015) reveals that there was a statistically significant difference between the perceptions of male and female undergraduate students with respect to negative perceptions of the accounting profession and accountants.

#### **2.4.2.2 Cultural influences**

Social cognitive career theory states "whatever children learn comes from the culture around them" (Lent *et al.*, 1994). Hofstede (1980:21) defines culture as:

[T]he collective programming of the mind which distinguishes the members of one group from another, which is passed from one generation to another, it is changing all the time because each generation adds something of its own before passing it on.

Culture-specific expectations and standards are communicated and transferred from generation to generation, and direct which decision-making strategies are good or effective and which ones are inappropriate (Guess, 2004:7). Cognitive theories on career decision-making, however, seldom consider the factor of culture, and research in cultural influences on accounting as a career have dealt only to a small extent with decision-making (Guess, 2004:1). Furthermore, uncertainty has reached a stage where the 'culture' concept is now unique in the social sciences in being routinely used within quotation marks (Annisette & Prasad, 2016:6; Skinner, 2007:938). In addition, it is interesting to note that the training of future accounting professionals does not take

place in a vacuum but is influenced by the cultural environments within which the training takes place (De Waal & Chipeta, 2013:3).

According to Lewis (2015:4), accounting organisations and other stakeholders have recently been at the forefront of raising the importance of diversity in professional settings through their adherence to diversity inclusion policies, and increasing the number of black accountants in the field. On the other hand, high school is an appropriate time for adolescents to explore career choices; yet, cultural differences create many obstacles when deciding and choosing careers to pursue (Rogers & Creed 2011:165). Additionally, South Africa is a country with predominantly collectivist value orientations. Collectivist cultures emphasise the importance of relationships, roles and status within the social system (Guess, 2004:6). In collectivist cultures, the wishes of family and their involvement as well as acculturation play a vital role in their children's career choices (Lent *et al.*, 2000:38). Some researchers argue that learners from nations with diverse cultural and various economic development backgrounds have different perceptions of the accounting profession that may affect their career choices (Germanou *et al.*, 2009:137; Hofstede 1980).

Becoming a professional accountant entails one to embody the expected qualities, skills and specialised knowledge of the profession (Hyland, 2014:120; SAICA, 2010). In South Africa, the development and acquisition of these characteristics take place in an accredited accounting education programme and during traineeship with an accounting firm. Being able to succeed and to prove this in the required academic environment and traineeship will enable candidates to qualify successfully as accountants. Previous studies have argued that this is a time-consuming and composite process branded by inequities related to race, socio-economic class, language and educational access (Hyland, 2014:120; Pym & Paxton, 2013; Van Schalkwyk, 2007). Many of these concerns remain as an unfortunate heritage from apartheid. For some of the learners wanting to become qualified accountants in South Africa, these challenges may obstruct or hinder their opportunities to access and to succeed in professional accounting education (De Villiers, 2010; Hyland, 2014:120; Koch & Kriel, 2005; Oosthuizen & Eiselen, 2012).

One of the most persistent problems affecting the differential career choices of learners could be the perception that different careers are suitable for particular cultures (Beyer

1999; Mutshaeni, 2008:44). For example, despite the growth in African (black) enrolment in higher education in South Africa, professional accounting bodies in South Africa continue to express concerns about the perceived lack of diversity and underrepresentation of Africans in the accounting profession (Cory *et al.*, 2010:20; SAICA, 2018b:16). Furthermore, despite efforts by the Thuthuka Bursary Fund initiatives to address the issues of racial transformation from secondary school level to qualifying as a CA(SA), as at 31 October 2018, only 10.25% and 3.77% of all 44 535 CA(SAs) are from the African and coloured demographics respectively (SAICA, 2018a:16). The majority of commentators argue that the root of the underrepresentation of specific population groups in the accounting industry and the accounting knowledge and competence shortage in South Africa lies in the apartheid regime (Marshall, 2014; PricewaterhouseCoopers [PwC], 2012; SAICA, 2012; Van der Merwe, 2013). On a cross-border scale, despite efforts by AICPA, only about 3% of all CPAs are African American (AICPA, 2009:51; Cory *et al.*, 2010:18). In this regard, James (2008:63) believes that racialisation and cultural influences are at the root of this problem and might cause learners to avoid a profession in which they perceive a likelihood that they will be discriminated against. Cory *et al.* (2010:31) advise that since most learners make decisions about their career path during high school, it would make better sense to expose them to the accounting profession, especially black learners, much earlier in their schooling, perhaps during the eighth or ninth grade.

In order to attract and retain top learners from the African demographics, it is vital to investigate the multiple roles cultural phenomena could play out in learners' perceptions of the accounting profession (Annisette, 2003:671; Annisette & Prasad, 2016:6). Racial discrimination still persists and is still a major issue in some SA universities (Negash, 2011:63). Annisette and Prasad (2016:6) opine that racialisation might impose huge material and experiential consequences on those who are subject to it, and also significantly affect their life chances. Researchers have encouraged accounting education and other stakeholders to eliminate discrimination and racism and increase cultural resources, as socio-cultural factors have influenced most high school learners to perceive accounting as an uncertain profession, and these perceptions have caused most of the learners to be reluctant to choose Accounting as a major at university and a subsequent career as an accountant (Cory *et al.*, 2010:20; McWhirter, Luginbuhl & Brown, 2014:3).

### 2.4.3 Background environmental influences

Social cognitive career theory (Lent *et al.*, 1994) is affixed in Bandura's (1986) self-efficacy theory, which hypothesises a reciprocal persuading affiliation between people and their environment. In the career choice and development process, people search for environments that would allow them to exercise their skills and abilities, and to express their attitudes and values (Abid, 2017:45). Environmental conditions and events, such as socio-economic status, school background (including the resource base of schools), learners' home environment, possible inferior high school education, family training experiences and resources, neighbourhood and community as well as educational system exert significant influences on learners' career choice processes (Van Wyk, 2011:145). With the changing socio-economic environment, individual learners have found it necessary or desirable to be more open regarding the identity of their career (Bandura, 1999:36). Bandura (2002:270) argues that in many spheres of life, learners do not have direct control over the social conditions and institutional practices that affect their everyday lives because most external influences affect human functioning through intermediary self-processes rather than directly. As such, individual learners tend to make occupational and career choices that place them in environments compatible with their predominant personality characteristics (Wells, 2013:8).

In social cognitive theory, people are neither driven by global traits nor automatically shaped and controlled by their environment (Bandura, 1999:29). During the course of their daily lives, learners have direct contact with only a small sector of the physical and social environment. In their daily routines, they travel the same routes, visit the same familiar places, and see the same group of friends and associates and as such, they are differently prepared to explore career opportunities by the school (public and private) they attend (Bandura, 1999:34; Mudhovozi & Chireshe, 2012:168). A study conducted in Kuwait by Alanezi *et al.* (2016:174) found that there is no significant influence of the type of high school education on the choice of accounting as career. Nevertheless, Bandura (2002:270) highlighted that whatever other factors serve as guides and motivators, they are rooted in the core belief that one has power to produce the desired effects by one's actions, otherwise the individual will have little incentive to act or to preserve in the face of difficulties.

### **2.4.3.1 Parental involvement**

The parental factor cannot be ignored among the social cognitive career factors influencing learners' career choice in accounting. The perception of a parent towards a certain profession has a significant influence on his or her children's perception towards that same profession or career (Samsuri *et al.*, 2016:81). This is because the home background of a learner, family training experiences and resources, the neighbourhood and community will normally go a long way to predict the quality and regularity of the satisfaction and provision of a child's functional survival and academic needs (Ayeni & Olasunkanmi, 2015:160). Findings from studies on parental support and career development provide evidence that parents play a critical role in their child's career aspirations, self-beliefs and choices (Alanezi *et al.*, 2016:175; Garriott, 2012:38). This may include communicating one's aspirations to a child, providing information related to a specific career, or helping a child to solve challenges related to perceived barriers to a career goal (Garriott, 2012:35).

Studies have consistently revealed that parents' educational background and profession as well as success of family relatives in an accounting environment have a significant influence on choice of accounting and these influences are particularly strong for young children and adolescents, although it may sometimes be contrary to what the child desires (Garriott, 2012:36; Umar, 2014:60; Uyar, Gungormus & Kuzey, 2011). For example, when Ezzedeem, Budworth and Baker (2015:359) explored learners' attitudes towards their barrier perceptions and career intentions, career obstacles and ambitions, they found that parents influence the lives of their children by acting as gatekeepers or enforcers. Similarly, Edwards and Quinter (2011:82) also found that adolescents' own aspirations are influenced by their parents' aspirations or expectations as many parents desire to see their children choose a career that would result in having a better life than they have or had.

Aminu and Timothy (2014:63) argue that most parents prefer their children to study professional programmes, such as medicine, because they are more interested in what the society perceives to be more a creative, rewarding and people-oriented career. This is true as studies have proved that high school teachers and learners in both the United States and New Zealand have a low intention towards accounting as a career when compared to law, medicine and engineering (Dibaba *et al.*, 2015:146; Wells &

Fieger, 2006). Mudhovozi and Chireshe (2012:167) argue that parents with a reasonably high level of education tend to be more aware of the importance of their influences on their children's career goals and are more realistic in their expectations, compared to parents with low levels of education. Additional studies (such as Atadero *et al.*, 2015; Garriott, 2012:38; Tate *et al.*, 2015; Tenaw, 2013) have found a strong positive relationship between parental involvement and more proximal indicators of career choice, such as career aspirations, outcome expectations and decision-making self-efficacy.

#### **2.4.4 Learning experiences**

People learn by experiencing the effects of their actions and through the power of social modelling (Bandura, 1999:30). Through educational experiences, people learn principles of good conduct, they receive advice and observe how significant the behaviour of those who are already in the profession is (Dellaportas, Cooper, Leung & Jackling, 2005:12). While learners are in school, they go through varied learning experiences as they interact with the curriculum depending on the subjects they study at school (Edwards & Quinter, 2011:81). Tenaw (2013:4) affirms that the type of subjects learners study in high school and their performance in these subjects can affect acceptance into HEIs, choice of university major, and subsequent career path. Most learners lack adequate information regarding various career opportunities in the accounting field; hence, the choices they make are embedded in their perception of the ideal job and the learning experiences they gain during high school (Edwards & Quinter, 2011:82). In this regard, the interest of the learners in the accounting subject and the ambition that has been developed during their high school years play a significant role in their decision about a career (Samsuri *et al.*, 2016:81). Schreuder (2014:2) contends that there are numerous other related professions where learners could benefit from the knowledge, skills and values acquired through the study of Accounting as a subject at high school level.

Accounting as a subject is offered in SA high schools from Grade 8 to 12 as one of the learning areas in the field of Economics and Management Sciences. Basic accounting concepts are introduced in Grade 8, and these introductory concepts shape learners' perceptions of the profession, as well as the attitudes and skills needed for successful careers in accounting as they proceed to higher grades (Myburgh, 2005:36). Research

has shown that most learners who studied and obtained good grades in Accounting at high school level tend to choose Accounting as their major at university and as their subsequent career path when compared to those who never studied accounting at high school (Jackling & Calero, 2006; Samsuri *et al.*, 2016:81). Harnovinsah (2017:63) puts it that learners who choose accounting as a subject in high school seek to use this as a gateway subject towards a career in accounting but argues that this does not automatically mean that a learner will succeed in that field as the journey of qualifying as an accountant is long and difficult, but well worth it in the end. Ahmed, Alam & Alam (2010:325) contend that exposure to Accounting as a high school subject has no significant influence on the learners' decisions whether to select a career in accounting. In this regard, scholars have voiced that accounting teachers should help learners who encounter difficulties in the accounting subjects and motivate them by giving them real-life examples and relating success stories to inspire them to continue the path towards an accounting career (Samsuri *et al.*, 2016:81).

#### **2.4.5 Self-efficacy beliefs**

Self-efficacy beliefs, also called perceived ability, broadly refers to an individual's judgement of his or her capabilities to organise and execute courses of action needed to reach designated types of performance (Bandura, 1986:391; Damásio, Freitas & Koller, 2014:66; Lent & Brown, 2006:15). In the high school context, self-efficacy is known as career self-efficacy, and can be defined as the perception of a learner about his or her ability to perform a given academic task effectively and successfully (Damásio *et al.*, 2014:66; Rigotti, Schyns & Mohr, 2008). Similarly, self-efficacy beliefs are considered to be significant determinants of thought and action in the social cognitive career theory model of Lent *et al.* (1994), and are based relatively on how individual learners believed they have performed in the past in relevant situations (Lent & Brown, 2006:18). Tenaw (2013:10) argues that, although past achievements raise self-efficacy, it is the learners' interpretation of past successes and failures that may be responsible for subsequent success as people have the power to influence their own actions to produce certain results. In this regard, learners' preconceived perceptions as well as their intentions towards accounting as a careers path are likely to be affected by their self-efficacy beliefs (Mbawuni & Nimako, 2015:65).

In the social cognitive career theory, self-efficacy is theorised to have a direct influence on both learners' career goals and their academic performance and self-efficacy also act as mediator between learning experience and career interest (Lent *et al.*, 1994; Shoffner *et al.*, 2015:103). Research has attested to the persistent influence of self-efficacy beliefs in several theories of human behaviour and on diverse domains of human functioning (Silvia, Farnese, Francesco & Michele, 2010:201). Other studies have argued that individual learners develop their sense of career self-efficacy from personal academic performance (Atadero *et al.*, 2015), learning experiences (Ezzedeen *et al.*, 2015), social interactions, positive attitudes towards a specific career path (Evers & Sieverding, 2015) and how they feel in a situation (Damásio *et al.*, 2014:66). As learners enter high school years, significant changes occur in their self-concept and their self-efficacy, and these may cause them to pursue or avoid a career in accounting (James, 2008:60; Shoffner *et al.*, 2015:103).

Perceptions regarding the capacity to master tasks and situations are at the root of efficacious behaviour and successful adaptation (Silvia *et al.*, 2010:201). Besides, accounting is perceived as a complex and challenging field (Hslao & Nova, 2016:395) and learners tend to take difficulties seriously and believe that such difficulties will be permanent instead of temporary (Xiang, 2016:2). As a result, most high school learners are discouraged to pursue a career in accounting as they are of the opinion that their qualities do not match the skills required by the accounting profession (Alanezi *et al.*, 2016:172; Dibaba *et al.*, 2015:147). Tenaw (2013:6) challenges that learners who possess a high degree of self-efficacy beliefs in terms of accounting are more likely to attempt challenging tasks, to persist longer at them, and to exert more effort in the process compared to their counterparts with low self-efficacy beliefs in this regard. Moreover, people who are more efficacious tend to express positive rather than negative perceptions and outcome expectations about the consequences of their behaviours (Silvia *et al.*, 2010:201). In addition, if highly efficacious individuals fail, they attribute the outcome to a lack of effort or an adverse environment and when they succeed, they credit their achievement to their abilities (Tenaw, 2013:6). In this regard, James (2008:60) clarifies that most high school learners will cultivate interest in a career when they view themselves as competent at the required skills and perceive the profession as leading to value outcomes.



#### 2.4.6 Outcome expectations

The term 'outcome expectations' refers to the perceived benefits individuals expect to derive from undertaking a given task or the positive expectations individuals believe to come with the specific career chosen (Edwards & Quinter, 2011:82; Mbawuni & Nimako, 2015:69). According to the social cognitive career theory (Lent & Brown, 2006:17; Lent *et al.*, 1994), outcome expectations are beliefs about the consequences or outcomes of performing particular behaviours. More specific, outcome expectations are what learners believe will happen if they pursue certain interests, tasks or goals. This is an important predictor of an eventual career choice (Shoffner *et al.*, 2015:102). Usually, outcome expectations are formed through past experiences, either direct or indirect, and the perceived results of these experiences. Bandura (1999:36) argues that, because outcomes expectations exert their influence through forethought, they have little or no motivational or behavioural influence until people discover how outcomes are linked to actions in their environment. In this regard, outcome expectations can be indexed as learners' beliefs about the extent to which they will be able to satisfy their primary values if they were to pursue a career in accounting (Lent & Brown, 2006:17).

Cognitive studies have shown that outcome expectations are significant factors in the development of learners' interests in and goals towards their future careers (Fouad & Guillen, 2006; Lent *et al.*, 1994; Shoffner *et al.*, 2015:103). For learners interested in pursuing a professional accounting career, an important outcome expectation would be the belief that putting in the required time, effort and skills development necessary for obtaining an accounting qualification will result in known desirable outcomes (Schoenfeld *et al.*, 2017:121). Samsuri *et al.* (2016:84) observe that, at high school level, extrinsic rewards, such as high earnings potential, better job security, career advancement potential, social prestige and self-employment opportunities, may be viewed by most learners as significant outcome expectations in their career selection. Schoenfeld *et al.* (2017:114), on the other hand, argue that intrinsic rewards, such as challenging and interesting work, are perceived as the most influential outcome expectations from pursuing an accounting qualification.

Several other types of outcome expectations have been identified, for example, anticipated social outcomes, such as benefits to one's family, material outcomes such

as financial gain, and self-evaluative outcomes, such as self-approval outcomes (Bandura, 1986; Lent & Brown, 2006:17). Additionally, Shoffner *et al.* (2015:104) classified these outcome expectations into the following categories:

- physical outcomes, such as financial gain or loss, life style, risk and setting;
- social outcomes, such as societal status, parental or teacher expectations or approval, approval of friends or peers; and
- self-outcomes, such as intrinsic motivation or rewards.

In sections 2.4.6.1 and 2.4.6.2, discussions of selected outcome expectations that could be replicated in a SA context follow.

#### **2.4.6.1 Earnings potential**

Research has shown that earnings potential has a direct and meaningful relationship between learners' perception of accounting and their goals to follow a career in the field (Ahmed *et al.*, 2017; Samsuri *et al.*, 2016:84; Suryani, 2018; Umar, 2014; Wells, 2015). Madsen (2015:1117) believes that non-accounting high school learners may wish to pursue an accounting career based on the perceived financial rewards as compared to accounting learners who may be interested in accounting career due to their personal interest. Satashi, Kazuo and Boland (2006:5) assert that earnings potential and the opportunities associated with the accounting profession has been two of the influencing factors positively attracting learners to pursue an accounting career. This is perhaps best portrayed by the fact that in 2009, approximately 90% of chief financial officers and 25% of directors at the Johannesburg Stock Exchange (JSE) Limited top 200 companies were CAs (Strauss-Keeve 2012:1; Temkin, 2009). However, these figures have increased, and by 2016, approximately 30% of all the directors in JSE-listed companies were CAs and 98% of all registered auditors in South Africa were CAs (Accountancy South Africa [ASA], 2016).

Similarly, Albrecht and Sack (2000:30) found five reasons for the decline in the number and quality of learners electing to major in Accounting at tertiary education and a subsequent career path: low starting salaries, other attractive career choices, a willingness to choose risky majors (such as medical and engineering), a misconception about the activities and roles of the accounting profession and the 150-hour rule.

Although not applicable to the SA context, the 150-hour academic requirement rule that is generally referred to as a 'mistake', is a requisite of AICPA where accounting students in the USA are required to complete 150 semester hours of education to acquire or obtain the required body of knowledge and to develop the skills and abilities needed to be successful CPA (Hashim *et al.*, 2012:3725).

People measure their own outcomes against those accruing to others for similar performances. For example, the same earnings potential is likely to be viewed negatively by persons who have seen colleagues compensated more generously but viewed positively if colleagues have been compensated less well (Bandura, 1999:37). A study conducted in New Zealand by Ahmed *et al.* (2010:325) revealed that learners who intend to pursue an accounting career place significantly greater importance on financial factors than other factors such as social status. Umar (2014:59–60) reiterates that money is not the only factor influencing learners' career choices in accounting. Factors such as prestige and social status of accountants are also influential factors that satisfy the conceptual explanation why learners choose accounting as a career.

#### **2.4.6.2 Social status**

Accounting is a social science but, more importantly, it is also a social practice; therefore, the public image portrayed by accountants is important in signalling and sustaining the status of the profession (Evans & Fraser, 2012:964). Mbawuni (2015:12) highlights that learners may choose accounting as a career if they have encouraging beliefs about accountants in respect of job recognition and status. Indeed, in recent years, accounting academics and professionals have accumulated a body of research and analysis on the social class of accountants (Anderson & Walker, 2009; Edwards & Walker, 2010; Matthews, 2016:122). There seems to be no consensus as to whether accountants' social status has an influence on learners' intentions to pursue a career in accounting. Other scholars argue that little is known about the ways in which accountants, as individual professionals, develop and sustain their personal and professional identities (Warren & Parker, 2009; Wells, 2013:10). Yusoff *et al.* (2011:57) investigated whether students' level of knowledge on professional accountants' background influences career choice as professional accountant. The results revealed that there is a significant relationship between knowledge about professional

accountants' background and students' career choice when deciding to become a professional accountant.

Accountants possess a broad array of skills and knowledge, and without them, the nation is unable to face stiff economic pressure (Fallatah & Talha, 2009:67). Most high school learners believe that professional accountants will have better career prospects, be highly in demand in the job market, recognised internationally and paid well by the employer (Reiter & Williams, 2013:9). With all these benefits available when becoming a professional accountant, such benefits become drivers and motivators for accounting learners to achieve a professional level (Samsuri *et al.*, 2016:85). Myburgh (2005:36) found that role models were extremely important as a motivational factor for joining the accountancy profession but argues that there are few such role models in the black South Africa population (also refer section 2.4.2.2). Conversely, if learners see others like themselves succeed by sustained effort, they come to believe that they, too, have the capacity to succeed. Observing the failures of others however instils doubts about one's own ability to master similar activities (Bandura, 1999:47).

Although the social cognitive career theory of Lent *et al.* (1994) analyses the common factors influencing learners' career interest in accounting, there are various other factors that may also affect learners' career intentions in accounting as a career in the South Africa context. These are discussed in section 2.5.

## **2.5 OTHER FACTORS INFLUENCING LEARNERS' CAREER CHOICES IN ACCOUNTING**

In addition to the above-mentioned factors, earlier studies have shown that the availability of employment, prestige, job market conditions and opportunities, employment security, career advance, life style and partnership opportunities are also important influential factors affecting learners' decisions to choose Accounting as a major at tertiary institution and as a subsequent career (Myburgh; 2005:35; Tan & Laswad, 2006; Van Wyk, 2011:147). Aminu and Timothy (2014:58) as well as Ahmed *et al.* (2010:326) classify these factors as either intrinsic or extrinsic or both. Learners' interest or aptitude in the subject and the grade received in an accounting subject in high school have also been shown to be significant factors influencing learners' decision to pursue a career in accounting (Myburgh, 2005:36; Schoenfeld *et al.*,

2017:111; Sugahara, Boland & Cilloni, 2008). Additionally, internal characteristics, such as intelligence, self-concept, personal interest and ambition, lack of encouragement, self-desire and philosophy, which are inherent in the job of an accountant have also been found to exert significant influence on learners' perceptions of accounting as a career (Gracia & Jenkins, 2002; Van Wyk, 2011:153).

Although earlier studies (such as Ahmed, Sharif & Ahmad, 2017; Alanezi *et al.*, 2016; Aminu & Timothy, 2014; Umar, 2014; Uyar *et al.*, 2011) have explored various factors that may play a role in attracting learners into the field of accounting or deterring them from doing so, the following factors as discussed in sections 2.5.1 to 2.5.4 are particularly relevant in the current study and to SA context due to their link to the social cognitive career theory.

### **2.5.1 Performance in accounting subjects**

Studies have found that learners' prior academic achievement in accounting at high school is a significant positive determinant that influences the learners' decision to choose Accounting as a major and a possible predictor of future academic success in accounting (Baard *et al.*, 2010:129; Byrne & Flood, 2008; Van Wyk, 2011:151). Abdullah, Brink, Eller and Gouldman (2016:114) agree that learners who perform extremely well in high school accounting feel adequately prepared for an undergraduate accounting degree and a future career in accounting. For these reasons, Aminu and Timothy (2014:58) deny that electing an accounting major at HEIs does not guarantee success in the accounting profession; it requires consistency, determination and focus. Van Romburgh (2014:17) also warns that there is a huge gap between high school and university accounting in South Africa, and attributes this gap to learners poor performance in high school Accounting and the declining pass rates in first-year undergraduate accounting courses.

### **2.5.2 Personal interests**

It has been observed that learners choose to major in a specific discipline due to their personal interest in that specific domain (Samsuri *et al.*, 2016:78). Rababah (2016:25), however, argues that personal interests, personality and social media do not have a significant influence on learners' choice of accounting as a major. Kainama (2015:136) reasons that, as learners advance with their studies, they perceive accounting to be

less interesting and unattractive as it uses only textbooks and numbers in its learning. Madsen (2015:1117), on the other hand, is of the opinion that accounting learners are particularly likely to choose Accounting as major because of their personal interest in the discipline, and as such, they view themselves as future business leaders. This shows that if the learners do not have any interest in accounting subject areas at high school, they may neither opt for the Accounting major nor qualify as a professional accountant in future (Samsuri *et al.*, 2016:82). Samsuri *et al.* (2016) further convey that a learner's intentions to become a professional accountant are particularly due to his or her genuine interest in the accounting field and not because of any extrinsic rewards, such as a good salary and other promotional opportunities. In most cases, learners make these decisions without the full knowledge of what accountants do and what the accounting profession is all about (Mbekomize & Kiiru, 2013:60).

### **2.5.3 Professional career network**

Career development and readiness have become important concepts in the current culture of educational reform in South Africa (Knight, 2015:75). Choosing a career is an enduring process that involves a decision based on informed knowledge, and this must be planned from an early stage (Umar, 2014:59). Therefore, high school learners must be able to gather knowledge of the accounting profession before they can decide whether to venture into that career or not (Yusoff *et al.*, 2011:58). According to Harnovinsah (2017:59), the sets of information obtained by learners about accountants and other professions are the most vital influencing factors in the decision-making process to become a public accountant. Research by DHET (2014:10) indicates that many learners in South Africa do not have a clue about what to study after they had finished Grade 12. This may be due to a lack of career guidance at school. DHET (2014) further recommends that life orientation teachers should advise learners on subject choice, and emphasises that if a learner wishes to embark on an accounting career at tertiary education, they will need to have Accounting and Mathematics as part of their subject combination. Yusoff *et al.* (2011:58) endorse that learners will develop more intentions towards becoming accountants only if they have adequate knowledge or information regarding the accounting profession.

Research has shown that inappropriate institutional and subject choice and poor career advice are some of the factors behind graduate unemployment in South Africa

(Kraak, 2010:85; Shuttleworth, 2014:338). Professional accounting bodies and firms in South Africa have raised concerns that recent accounting graduates do not adequately meet the standards set by potential employers; hence, creating a significant gap between employers and graduate attributes (Van Romburgh, 2014:17). South Africa is not facing this dilemma alone. The Canadian Board of Evaluators, for example, reported very similar problems in their accounting graduates (Hesketh, 2011:6). This may be due to the fact that the said graduates were not adequately oriented about the accountancy profession before embarking on their career journey. Wiese *et al.* (2009:39) propose that school visits, open-day career fairs and social media are the most valuable sources of information for prospective learners.

Social media has now become one of the major sources for learners to gather information on careers. Mass media such as the Internet, advertisements, television, and others influence learners' behaviour as they often browse through the media to acquire information concerning universities or colleges, courses that are offered, and available fields of study prior to selecting a career path of any kind (Rababah, 2016:27). Kainama (2015:136) argues that the use of social media presents a potential useful but risky tool for both the accounting profession and learners if used irresponsibly. Similarly, Van Rooyen (2015b:444) argues that although not all learners in South Africa can access the Internet regularly or afford it, it is vital for accounting education and professional bodies to make use of mass media to provide relevant information with respect to the accounting career network.

## **2.6 CHAPTER CONCLUSION**

In this chapter, issues surrounding the accounting profession were reviewed. Findings from earlier literature proved that high school learners displayed both positive and negative perceptions towards the accounting profession as a career path, but they often associate the accounting profession and accountants with stereotypical, negative and unethical behaviour. In addition, the literature review revealed the complex nature of the problem and the limited research in this area in the context of high school learners in South Africa. The literature review further indicated that there is a growing need to understand the problems learners face while selecting a particular career because deciding on a career is not only important in terms of employability, but a

person is also required to invest his or her whole life in that career, which needs wise decisions.

Although the literature review revealed that making a career decision is one of the most challenging concerns of high school learners (Vertsberger & Gati, 2016:145), the social cognitive career theory of Lent *et al.* (1994) provides a particularly useful theoretical framework for increasing understanding of the role that perception plays in learners' career development process. The social cognitive career theory was appropriate for the current study because it examined possible factors influencing learners' career decision-making, such as to inform intervention efforts, and contextual factors, such as cultural influences, parental involvement, self-efficacy beliefs, outcome expectations and perceptions of proximal contextual supports, which could serve as unique and important foci of future research.

After a review of the available literature, the study addressed some important and interesting gaps and limitations in the existing literature. The need for a scholarly examination of the social cognitive career theory and various factors associated with career decisions were substantiated from the literature review. The gaps in the existing literature with regards to learners' perceptions of accounting were identified, and the need for research on high school learners' perceptions of accounting as a career was highlighted.

In the current study, high school learners (Grade 9 to 12) from 23 high schools in the Mafeking area in North West, a province of South Africa, were used as respondents. In Chapter 3, the research design and methods that were employed to attain the objectives of the study as indicated in Chapter 1 (refer section 1.4.2) are outlined.



## CHAPTER 3

### RESEARCH DESIGN AND METHODS

#### 3.1 INTRODUCTION

In the previous chapter, the researcher explained the literature and theoretical viewpoint of the study. Based on the literature, the researcher affirmed that limited research has been conducted on high school learners' perceptions of accounting as a career, especially in a SA context. Chapter 3 presents a description of the methodology utilised to obtain empirical data on high school learners' perceptions of accounting as a career. To achieve the aim and objectives of the study, Chapter 3 begins with a presentation of the research scope (refer section 3.2) and paradigm applicable to the study (refer section 3.3). The next sections explain the research design (refer section 3.4) and methods (refer section 3.5) utilised. This is followed with explanations on the response rate of the survey in section 3.6, and the analysis of the data in section 3.7. The chapter concludes with an explanation of the validity and reliability of the study (refer section 3.8), as well as ethical considerations applicable to this study (refer section 3.9).

#### 3.2 RESEARCH SCOPE

This study was located within the subject of accounting education. The study was prompted by the recent debates on the continuous decline in accounting enrolments for the NSC examination and the number and quality of learners electing to major in Accounting at tertiary institutions, especially in South Africa (refer sections 1.3 and 2.2). It was noted that the decline was in part due to learners' wrong perceptions, lack of information, limited knowledge and misinformation of the accounting profession and an accounting career pathway (Mohamad, 2004:43; Yusoff *et al.*, 2011:58). In addition to the continuous decline in accounting enrolments, the study was further motivated by the ongoing criticism on learners' poor performance in the Accounting subject in the NSC examination (refer Table 1.1). In this regard, the perceptions of selected learners in the Mafikeng area of North West were sought to provide empirical evidence in terms of the research problem and questions that have been raised to guide this research

(refer section 1.4). The study was approached from the general framework of social cognitive career theory of Lent *et al.* (1994).

### 3.3 PHILOSOPHICAL UNDERPINNING OF THE STUDY

Research is about understanding the world, and the researcher's understanding is informed by his or her way of viewing the world and making philosophical assumptions by using certain systems of meanings (Maree, 2014:31). Human beings are seen objectively, and as a result, social scientists look to different avenues to study human society (De Vos, Strydom, Fouché & Delpont, 2011:5; Vosloo, 2014:300). Moreover, accounting institutions and their activities are fashioned by human interventions whose perceptions of the truth change over time (Coetsee, 2011:81). Learners' perceptions of accounting can be investigated by studying the objective view of society, regards individual behaviour as deterministic, uses empirical observations and a positive research paradigm (Coetsee, 2011:81; Ryan, Scapens & Theobald, 2002:41). The current study investigated learners' perceptions of accounting, which is a social phenomenon that involves human subjects (Smith, 2011:4). Therefore, it is vital to consider the research paradigm applicable to this study.

A paradigm is the whole collection or set of basic beliefs, values and techniques that are shared by members of a given community (Riahi-Belkaoui, 2007:334). More broadly, a paradigm is best defined as "a universal system of thinking or a philosophical framework" (Collis & Hussey, 2009:55; Neuman, 2011:94). Although the nature and meaning of some philosophical assumptions that underpin a research study are still debated and contested (Gray, 2013:16; Walliman, 2011:42), Riahi-Belkaoui (2007:334) identifies three dominant elements of philosophical assumptions, namely ontological assumptions, epistemological assumptions and methodological considerations. Ontological and epistemological concepts are concerned with what is universally denoted as a person's worldview, which has significant influence on the perceived relative importance of the aspects of reality (Neuman, 2011:93-95). Gaffikin (2014:4) asserts that ontological and epistemological assumptions are important determinants of methodology. Thus, it can be summarised that ontological assumptions give rise to epistemological assumptions, while epistemological assumptions give rise to methodological considerations which in turn give rise to instrumentation and data collection (Maree, 2014:33).

Research in accounting is commonly shaped as being social scientific, as suitable canons or standards of scientific enquiry are applied to social issues rather than natural phenomena (Ryan *et al.*, 2002:9). In the social sciences, three different research frameworks are deployed, namely positivistic, interpretative and critical, and each of these frameworks approaches research from different premises, which collectively contribute to the pool of knowledge (Coetsee, 2011:81). Hence, the central philosophical assumption made in this study was that learners' perception of the accounting profession is a social reality that is grounded in a positive research paradigm. While learners' perceptions of accounting in social reality were studied, the orientation was scientific materialism (Walliman, 2011:16) in that perceptions of the sample will be quantified using appropriate scales of measurement of such perceptions (Kumar, 2011:71). The data employed descriptive statistics for the results, which were evaluated against the theoretical standpoint.

### 3.3.1 Positivism

A positivist paradigm is a philosophical idea of exploring social reality, which can be observed and described from an objective standpoint (Vosloo, 2014:302). A positivist approach to scientific investigation creates the notion that the world around us is real, and the reality exists independently from the actions of humans and our knowledge (Coetsee, 2011:85; Walliman, 2011:21). Furthermore, positivistic research is based on the premise that only one truth exists in social reality and as such (Given, 2008:606), the aim of the researcher in this study was to capture an understanding of high school learners' perceptions of accounting and to present the said truth by empirical means (Coetsee, 2011:84). Positivism was regarded appropriate in this study in that it is the most widely accepted philosophical assumption with a long history that originated in the early modern era around the 1930s (Given, 2008:648). It is however implanted in modern society that "knowledge claims not grounded in positivist thoughts are simply dismissed as being scientific and therefore invalid" (Hirschheim, 1985:33).

Nevertheless, the epistemological stance of positivistic research is based on the belief that learners' perceptions of accounting are either true or false, right or wrong (Ryan *et al.*, 2002:9). Positivists believe that reality is stable and that it can be observed and described from an objective viewpoint without interfering with the phenomena being studied (Given, 2008:64). At the ontological level, positivists assume that the reality is

objectively given (Wilson & Abibulayeva, 2009:121) and that is measurable using properties that are independent of the researcher and the research instruments, in other words, knowledge is objective and quantifiable (Gray, 2013:19). From a theoretical perspective, positivism regards human behaviour as passive, controlled and determined by the external environment (Vosloo, 2014:302), but argues that reality exists external to the researcher and must be investigated through the rigorous process of scientific inquiry (Hirschheim, 1985:33). In this regard, Ryan *et al.* (2002:75) believe that a positivist research paradigm, being grounded in quantitative empirical data, appears to offer the researcher the prospect of avoiding value judgements and theoretical speculations of other assumptions.

### **3.4 RESEARCH DESIGN**

A research design is the conceptual structure, plan or blueprint within which research is conducted and it forms the blueprint for the collection, measurement and analysis of data (Kothari, 2004:31). More specifically, a research design involves both investigative strategies and approaches to the communication of research findings (Given, 2008:30). In the words of Kumar (2011:95), a research design could best be described as “a plan, structure and strategy of investigation to obtain answers to research questions or problems”. In this regard, the current study employed a descriptive survey design using a quantitative research approach to ensure the validity of the results for the study. The main aim for adopting a descriptive study was that it describes the current state of affairs at the time of the study using a survey research design, and the researcher has no stake in the merits or flaws of the practice in question (Anderson & Widener, 2007:322; Salkind, 2014:269). Added to philosophical worldviews, the research strategy and methods adopted in this study, i.e. a descriptive research design with a quantitative survey research approach, were also regarded the best option due to its ability to provide the researcher with a comprehensive and detailed understanding of the research questions raised in this study (refer section 1.4.3).

A survey is an effective process of gathering data from a sampled population in which the researcher is interested and the ability to use statistical techniques to determine the statistically significance of the problem under investigation (Robert & Van Niekerk, 2014:273). According to Maree (2014:149), a survey is used in order to collect

quantitative information from a large, diverse and widely distributed population, which can be used to describe or explore certain research topics. Wilson and Abibulayeva (2009:210) confirm that surveying involves gathering information from individuals using a questionnaire and involving the entire populations or samples of populations. A survey research design was appropriate for this study as it provided a quantitative or numerical description of trends, attitudes or opinions of the population by studying a sample of that population (Creswell, 2009:145). Affirming these assertions, a survey was utilised to collect data from a sample of high school learners in the Mafikeng area with the objective of determining their perceptions about accounting as a career.

### **3.5 RESEARCH METHODS**

To assist the researcher in obtaining learners' perceptions of accounting as a career, it was necessary to be completely certain which research approach and method would afford the information required (Clough & Nutbrown, 2012:29; Druckman, 2005:46; Vosloo, 2014:316). According to Walliman (2011:7), research methods are the practical tools and techniques used to conduct research, and they are characterised as a set of specific procedures that provide the researcher with ways to gather, sort, analyse and interpret information to come to some conclusions. In the current study, the researcher collected information using a survey instrument with a quantitative research approach (cf. Creswell & Plano Clark, 2011:82).

#### **3.5.1 Research approach**

Empirical research relies on scientific procedures and uses a systematic approach to find answers to research problems. Research approaches are divided into two broad categories, namely quantitative research and qualitative research or a combination of both (Khalid, Hilman & Kumar, 2012:15). William (2007:65) alleges that each of these research approaches is designed to explore specific research questions and attempts to address the positivist approach of challenging the traditional belief of absolute truth. The social research problem for this study called for the identification of factors that influence learners' perceptions of accounting as a career and an understanding of the social cognitive career theory predictors; hence, a quantitative approach was utilised to answer the research questions.

Quantitative research is the numerical representation and manipulation of observations for the purpose of describing and explaining the phenomena that those observations reflect (Anderson & Widener, 2007:322). According to Creswell (2009:4), quantitative research in social sciences is a means of testing objective theories by examining the relationship among variables and is virtually tantamount with positivism. Maree (2014:145) defines quantitative research as “a process that is systematic and objective in its ways of using numerical data from only a selected subgroup of a population to generalise the findings to the universe that is being studied”. In addition, Khalid *et al.* (2012:16) also give a concise definition as:

[Q]uantitative research relies on deductive reasoning or deduction and makes use of variety of quantitative analysis techniques that range from providing simple descriptive of the variables involved, to establishing statistical relationships among variables through complex statistical modelling. Quantitative research calls for typical research designs where the focus of research is to describe, explain and predict phenomena, uses probability sampling and relies on larger sample sizes as compared to qualitative research designs. By using particular methodologies and techniques, quantitative research quantifies relationships between different variables. In quantitative research, involving two variables, for example, the aim of researcher is to study the relationship between an independent (predictor) variable and a dependent (criterion) variable in a population.

A quantitative research approach was utilised in this study to obtain statistically reliable data that could determine the perceptions of high school learners in the Mafikeng area of accounting as a career. In addition, the quantitative method enabled the researcher to address a range of descriptive questions and to verify the applicable theory for this study by trying to make sense of how different social cognitive career theory factors may influence learners' career choice in accounting (Wilson & Abibulayeva, 2009:429).

Kumar (2011:38) argues that a quantitative research approach seeks to explain and quantify prevalence, incidence, extent, nature of issues, opinions and attitudes and behaviours, and it discovers regularities and formulates theories to find out how the entire population should be. One of the advantages of quantitative research is that it indicates the extensiveness of attitudes held by people (Bhat, 2013:37). Quantitative data can be measured accurately because it contains some form of magnitude, usually expressed in numbers (Bhat, 2013:40; Walliman, 2011:72). In other words, particular questions seem immediately suited to be answered using quantitative research methods (Wahyuni, 2012:76). This study aimed to measure the extensiveness of

learners' perceptions of, attitudes toward and beliefs of accounting as a career. Although phenomena, such as people's beliefs, perceptions, assumptions, understandings, opinions and actions are qualitative concepts and obviously do not exist naturally in quantitative form, the researcher developed and designed the research instrument aimed specifically at converting the non-numerical information into quantitative data, which could be analysed using statistical techniques (Bhat, 2013:37).

### **3.5.2 Research site and context**

The fieldwork for this study was conducted in the Mafikeng area of North West. The Mafikeng area was chosen for this study because of its inherent diversity that provides a mix of different population groups and cultural backgrounds, which offered the prospect of rich data.

Maree (2014:34) points out that a research site must be suitable and feasible. Anderson and Widener (2007:329) affirm that selecting a suitable research site occurs simultaneously with the practicalities of ensuring that data exist to allow the proposed research question to be answered. Hence, the Mafikeng area was selected based on the following suitable inclusion criteria:

- the majority of high schools in the area offer Accounting and Mathematics as subjects;
- the schools are well populated;
- respondents (the units of analysis) understood and spoke English;
- the sample comprised of units of analysis representing different groups (African, Asian, coloureds, Indians and whites).

### **3.5.3 Unit of analysis**

Wilson and Abibulayeva (2009:130) emphasise that before starting to collect data for all methodological approaches, the researcher should define the unit of analysis or the population of the area of interest and determine the size of the sample by using an appropriate sampling strategy. A population is the entire set of relevant units of analysis from whom research information is needed for analysis (Wiid & Diggines, 2013:186). Hennink, Hutter and Bailey (2011:84) remark that the unit of analysis for a

study should focus on respondents who have particular knowledge and experience that could contribute to a greater understanding of the phenomenon being studied. Given that this study was on the perception of learners regarding the accounting profession, the unit of analysis for this study was defined as all registered Grade 9 to 12 learners in the Mafikeng area of North West during the 2018 academic year. Approximately 90% of these learners were between the ages of 15 and 20 years.

The reasons for selecting this group of learners as the unit of analysis for the current study were as follows:

- Accounting as subject is introduced in Grade 8 and as learners' progress through their high school education, their perception towards accounting might change.
- Learners make their subject choices from Grade 10 to 12 and at these stages of their study, they are faced with career decisions and could well have considered a career in accounting (Wells, 2015:468).
- Mathematics is a compulsory subject for the admission requirements into an accounting degree in most SA universities in South Africa.
- Furthermore, this unit of analysis provided a multitude of different upbringings and consisted of individual learners of diverse socio-cultural and educational backgrounds.

#### **3.5.4 Sampling frame and technique**

It may not be possible for the researcher to study the entire population of interest in every quantitative survey research (Khalid *et al.*, 2012:20). In this regard, a sampling frame was used to reduce the amount of data to be collected by considering only data from a sub-group rather than all possible elements. Daniel (2012:1) describes sampling as the procedure for drawing units of analysis or respondents from a population for inclusion in the study. The Mafikeng area has 23 high schools comprising 17 public and six private high schools. For the purpose of this study, six public and two private high schools were drawn by using a two-stage cluster sampling method with probability proportional to size (cf. De Smith, 2018:63). Cluster sampling is a probability sampling procedure in which elements of the population are randomly selected in naturally



occurring clusters (Daniel, 2012:151). Furthermore, cluster sampling with a higher size will yield less sampling error and attempts to present the accurate picture of the aim of the study (Daniel, 2012:158).

Due to a need to focus on some characteristics of the sample population, the samples taken were subsequently weight-adjusted or de-clustered to eliminate sample bias because more public schools were sampled than private schools (De Smith, 2018:63). A proportionate stratified random sampling technique (see Muijs, 2004:39) was then used to select the number of learners from each selected school for participation in the study. These sampling techniques were used because they gave every element in the target population the known and non-zero probability of being selected (Muijs, 2004:39). The unknown influences were equally distributed within the sample to minimise selection bias and sampling errors (Daniel, 2012:66; Maree, 2014:173).

Based on the total unit of analysis of high school learners, the required response size was determined using unequal, but known, probability, which could be estimated with a 95% confidence level (De Smith, 2018:75). Therefore, a representative sample of participating learners was statistically estimated for this study using Krejcie and Morgan's (1970:607–610) formula on sample size determination.

$$n = \frac{p(1-p)N.X^2a(1)}{d^2(N-1)+p(1-p)X^2a(1)} \dots \dots \dots \text{formula 1}$$

where:

n = required sample size;

$X^2a(1)$  = the table value of chi-square for one degree of freedom (df) at the desired confidence level (3.842).

N = the population size;

p = the population proportion (assumed to be 0.50 since this would give the maximum sample size); and

d = the degree of accuracy expressed as a proportion (.05).

Using the total population, N = 1 365 high school learners in the Mafikeng area as per the North West Department of Education (NWDE), the estimated total minimum sample size was given by:

$$n = \frac{0.5(1 - 0.5)(1365)(3.842)}{0.05^2(1365 - 1) + 0.5(1 - 0.5)3.842} = \frac{1311.08}{4.37} = 299.98 = 300 \text{ learners}$$

In order to meet the objective of the study, a minimum sample of 300 prospective respondents representing 22% of the total 1 365 Grade 9 to 12 learners in the Mafikeng area were drawn from eight selected high schools using a proportionate stratified random sampling technique (cf. De Smith, 2018:75) to take part in the study. Table 3.1 sets out the number of learners who participated in the survey after a total of 31 questionnaires had been rejected due to excessive missing data. Letters of the alphabet were used to refer to the eight randomly selected high schools.

**Table 3.1: Proportionate stratified sampling**

Schools	Number of respondents	Percentage
A	45 Learners	15%
B	41 Learners	13%
C	33 Learners	11%
D	50 Learners	16%
E	41 Learners	13%
F	55 Learners	18%
G	23 Learners	8%
H	17 Learners	6%
<b>Total N = 8</b>	<b>N = 305 learners</b>	<b>100%</b>

A total of 336 paper-based surveys were distributed to high school learners in the eight randomly selected high schools. After all distributed surveys had been collected, the researcher sorted out the ones that were either blank or partially completed. A total of 31 questionnaires were rejected due to excessive missing data. This procedure was performed to minimise the rate of non-response bias as recommended by Daniel (2012:34). From the collected questionnaires, a final sample of 305 surveys representing a 91% response rate was found to be usable through manual screening by the researcher (refer section 3.6).

### 3.5.5 Data collection techniques

The data source used in this study was divided into two groups, namely secondary and primary data. The secondary data consisted of an extensive literature review based on arguments, statements and findings of earlier scholars on critical aspects regarding learners' perceptions of accounting as a career, accounting education and factors that influence learners' career choices in accounting (refer Chapter 2). The sources of secondary data that were utilised for obtaining the information needed for this study were:

- Peer-reviewed research articles in accredited journals approved by the DHET relating to the research theme. These were obtained through applicable computer database searches using the Unisa online library.
- Other databases used were Google Scholar, Emerald, SA ePublications, and the National ETD Portal, which reflected theses and dissertations from various universities in South Africa and across the globe.
- Relevant research reports and books from the Unisa library were also consulted.
- Other material, such as government and media sources, census reports, enrolment data and commercial sources, such as newspapers and magazines, were also consulted.

The primary data on which the analyses were performed, originated from a paper-based survey instrument distributed to Grade 9 to 12 learners at eight selected high schools in the Mafikeng area. In order to collect data of high quality that reflected the learners' opinion, the survey was conducted in June 2018 on a cross-sectional time dimension. The purpose was to obtain recent and relevant information with regard to the questions derived from the problem statement. Prior to the data collection, permission was obtained from the relevant authorities before approaching the respective schools and learners. This was done in compliance with the Unisa ethical requirements for conducting research (refer section 3.9).

After permission had been obtained from the appropriate authorities, the relevant Mathematics and Accounting teachers from the eight randomly selected high schools

were contacted with the request for the researcher to be allowed access to their classrooms to administer the questionnaires to learners. Before the scheduled date, the researcher went to the classes in the presence of the respective teachers. The teachers introduced the researcher, and the researcher briefly explained the purpose of the study to the learners. The researcher then invited the learners to participate in the study by reading the participant information sheet and distributing the survey packages. Interested learners, who volunteered to participate were given an assent form to be signed by their parents or legal guardians (refer Annexure A). The survey was administered only to the learners whom their parents or guidance signed the assent form. The survey took approximately 15 minutes to complete. The researcher was physically present at all locations while the participating learners were completing the questionnaires.

### **3.5.5.1 Pilot study**

A pilot study is a small study for helping to design a further confirmatory study (Arain, Campbell, Cooper & Lancaster, 2010:1). Prior to sending the final questionnaire to the target group of respondents, a pilot test was done with a group of 35 Grade 10 to 12 Accounting learners who were selected purposely from one high school in the Mafikeng area. A sample size of 10 to 20% of the actual sample size for the study is a realistic number of unit of analysis to consider enrolling in a pilot study as opined by Simon (2011:159). These learners did not take part in the final survey. Extensive piloting of the survey questionnaire was necessary to validate that the survey instrument was capable of generating the required responses from the target population and to improve the reliability and validity of individual questions in the questionnaire (Smith, 2011:121). Furthermore, one of the advantages of conducting a pre-test is that it gives the researcher advance caution concerning weaknesses in the study and to ascertain that the content of the survey is clear and understandable and that it does not take the respondents too long to complete (Zailinawati, Schattne & Mazza, 2006:73). Based on the reactions by the pilot respondents, a few items in the questionnaire were modified after being assessed and approved by the research supervisor and statistician and validated by a committee of experts at the Unisa College of Accounting Sciences (CAS) research ethics review committee both in terms of content and design. This was done to minimise the effects of unit's non-response

(cf. Daniel, 2012:40). The final questionnaire consisted of 62 questions (refer Annexure A). The questionnaires were then administered to the targeted unit of analysis.

### **3.5.5.2 Questionnaire**

Questionnaires are well-recognised measurement tools within social science research for obtaining information on respondents' social characteristics (Gray, 2013:19). In order to keep the research methodology coherent with the philosophical assumptions and the rest of the research pathway, a five-point Likert-type questionnaire was used to determine the relative importance of possible factors that may influence learners' perceptions, self-efficacy beliefs, outcome expectations and intentions towards accounting as a career. Clough and Nutbrown (2012:124) affirm that by using a questionnaire, the researcher is able to obtain a large amount of quantitative data from a large unit of analysis and each respondent is exposed to the same questions. Furthermore, a paper-based questionnaire was selected as the instrument to collect responses from the target population as it is easy to administer, less intrusive than a telephone call, and it reduces the possibility of interviewer bias (Neuman, 2011:255).

The questionnaire was specifically designed to collect data on learners' perceptions of accounting, and social cognitive career variables as identified in the social cognitive career theory presented in Chapter 2 of this dissertation. The theory was tested with 305 high school learners enrolled in Grades 9–12. Learners completed measures of self-efficacy, outcome expectations and intentions. Some of the measures used pre-existing validated scales such as occupational self-efficacy, while other measured social-cognitive and environmental variables, such as accounting self-efficacy, outcome expectations, interest and social support.

Although the social cognitive career theory is concerned with domain-specific aspects of human functioning that raise special measurement challenges, Lent and Brown (2006:12) recommend that rather than being able to rely on all-purpose measures, social cognitive career theory researchers often have to design new measures, depending on the unique features of the behavioural domain of interest and the level of detail at which they wish to study it. In order to modify existing measures and develop new measures, the researcher conducted an extensive literature review to gain an understanding of what the social cognitive career theory constructs represent. The

literature review also helped in identifying existing scales that were statistically validated in previous studies or which were part of quantitative studies as well as to add to an understanding of how well the existing scales related to the current study.

Wilson and Abibulayeva (2009:211) advocate that quantitative researchers should always try not to 'lead' the respondent by using loaded, 'ring true' and hard-to-disagree-with statements or questions. Research instruments used in career contexts must be brief to allow an effective procedure of data collection (Damásio *et al.*, 2014:66). While developing the questionnaire for this study, the researcher tried to keep the contents of the items clear, explicit, relatively short, user-friendly, written in plain language and consistent with the reading level of the target respondents. The questionnaire was divided into five data-capturing sections. Details on each section are presented below.

### ***Demographic information***

Section 1 elicited a demographic profile of the respondents, namely gender, race, age, home language, final mark obtained in Accounting and Mathematics in the previous examination, and the proposed qualification learners wished to pursue. In this section, respondents were asked to rate their responses using arbitrary numerical values and binary responses such as yes/no (De Smith, 2018:42).

### ***General perceptions***

In section 2, a 15-item scale was used to measure learners' perceptions regarding the accounting profession and accountants. Among the 15 items, 9 items were adopted from Saifuddin (2015:289) and 6 items were newly added. For the current study, the language of the scale was modified to reflect the accounting profession instead of the high-tech profession. These questions were presented as a five-point Likert-type response scale ranging from 1 = Strongly disagree to 5 = Strongly agree.

### ***Self-efficacy beliefs***

Section 3 used an accounting self-efficacy scale, which assessed learners' beliefs about their capacity and self-confidence in their ability to become qualified accountants. Specifically, the question put to respondents was "How confident are you that you could successfully accomplish everything necessary to become a qualified accountant". This referred to successfully completing all coursework, preparing for and

passing the qualifying examination and all other necessary tasks and activities (Schoenfeld *et al.*, 2017:114). An abridged version of Rogers and Creed's (2011) career decision-making self-efficacy scale was adopted for the current study. The scale contained 7 items, and used a Likert-type response scale, with endpoints of 1 (no confidence at all) to 5 (complete confidence). Bandura (1997) cautions that self-efficacy questionnaires with only a few scales may sacrifice sensitivity and reliability, but it is also possible to use a 5-point Likert-type response scale, which may be particularly helpful in assessments with younger participants, such as high school learners. Some authors argue that investigating specific dimensions of self-efficacy produces robust results and provides greater clarity regarding its predictors and its impact in specific areas of human life (Damásio *et al.*, 2014:66; Maddux, 2011; Salanova, Peiró & Schaufeli, 2002). Silvia *et al.* (2010:203) endorse that the use of self-efficacy scales and constructs should consider the recent changes, which occurred over the past fifteen years in the academic environment and labour market. In this regard, the researcher modified a suitable reduced-vision career decision-making self-efficacy scale with only seven items. The language of the scale was changed, three items were eliminated, and two items were added to reflect accounting instead of software packages.

### ***Accounting outcome expectations***

This section related to 'who' and 'what' influenced their choice of career in accounting. To determine the outcome expectations that influence learners' career choices in accounting, 14 aspects of accounting outcome expectations were presented to the learners to indicate their level of agreement on a five-point Likert-type scale ranging from 1 = Strongly disagree to 5 = Strongly agree. Some of these items referred to higher income, job security, advancement potential, status and prestige, interesting work, work independence and challenging work (Bieschke, 2000; Lent & Brown, 2006:28; Lent, Lopez & Bieschke, 1993). Ten items were from Lent and Brown (2006) and 4 items were newly developed. For the current study, the items were reworded to suit the accounting context. Although research has focused on positive outcome expectations (Lent & Brown, 2006; Saifuddin, 2015; Schoenfeld *et al.*, 2017), it was also important to examine negative outcome expectations in the current research contexts. For example, anticipation of negative consequences such as discrimination,

loneliness, social disapproval, or difficulty in negotiating work and/or family roles could help to explain why many learners avoid career options in accounting.

### ***Intention to pursue an accounting career***

Section 5 measured intentions to pursue an accounting career using an 8-item scale. Four items were adopted from Wyer, Nassar-McMillan, Schneider and Oliver-Hoyo's (2010) Career Intentions in Science Scale and 4 items were newly developed for this study to reflect learners' intentions to work in an accounting job better. For the current study, the items were rephrased to suit the accounting context. Respondents responded to this scale along a five-point Likert-type scale ranging from 1 = Not likely at all to 5 = Very likely.

### **3.6 RESPONSE RATE OF SURVEY**

A total of 336 questionnaires were administered by the researcher to the eight randomly selected high schools in the Mafikeng area. A total of 305 completed questionnaires representing a response rate of 91% qualified for computing the results (refer Table 3.2). This was considered to be an acceptable sample size, as it was not the purpose of the study to generalise the conclusions reached to the entire population of SA high school learners. The 31 questionnaires (rendering a response rate of 9%) with a large number of missing data were completely cast off from the analysis.

**Table 3.2: Response rate of survey**

	Number	%
Total questionnaires distributed to respondents	336	100
Incomplete questionnaires	31	9
Completed questionnaires	305	91

The use of questionnaires as a research instrument has been discouraged by Creswell and Plano Clark (2007:157) because of the low response rate that might be obtained. A high response rate of 91% was achieved in the current study, which substantiated the reliability of the empirical results for this study. The high response rate was achieved because Mathematics teachers in various classes assisted in administering the questionnaires. Furthermore, the high response rate could also be seen as support for the importance of high school learners' perceptions of accounting as a career,



which further contributed to the existing body of knowledge in this regard. On the other hand, Walliman (2011:114) opines that missing data also need to be indicated by distinguishing between genuine missing data and a 'don't know' response. In this regard, the qualified data were examined to assess the pattern of missingness (refer section 4.2) using the recommended procedures outlined by Schlomer, Bauman and Card (2010).

### **3.7 DATA ANALYSIS**

Creswell (2009:12) explains that, research is not about transporting facts from one location to another, without interpretation. Since each response field in the questionnaire was numerically coded, the data from the completed surveys were transferred to an electronic spreadsheet, tabling the responses from each respondent. The data were check for correctness and then entered into a statistical computer programme, SPSS, by a Unisa statistician from the department of Information and Communication Technology (ICT) system for statistical analysis. The narrative responses to each question on the captured data were summarised in the form of frequencies and percentages in a tabular format and will be discussed in Chapter 4 under the specific heading and question to which they relate.

The analysis was further performed using descriptive and inferential statistics, which included mean scores, percentages and standard deviation (SD) (Maree, 2014:39). Descriptive statistics are mathematical techniques used for the purposes of organising, displaying and summarising a set of numerical data and usually includes measures of central tendency (mean, median and mode) and measures of variability such as SD. As this study was based on a new context – South Africa – using the social cognitive career theory, exploratory factor analyses (refer to section 4.9) were performed to assess the construct validity of the measurement scales, to identify groups or clusters of variables underlying a set of measures, and to model the interrelationship between items in the questionnaire. After the Cronbach's alpha coefficient had been calculated (cf. Neuman, 2011:213) to assess the reliability of the constructs in the questionnaire, certain comparisons were made between categorical variables. Parametric testing using Pearson's coefficients between pairs of variables were applied to find any significant differences or relationships between subgroups (cf. Wilson & Abibulayeva, 2009:497). A cross-analysis between the sections of the questionnaire and the

identified groups was conducted to establish the degree of correlation between them (cf. Neuman, 2011:216) (refer to Section 4.11). A non-parametric analytical approach (Wilson & Abibulayeva, 2009:497), such as independent sample t-test, one-way analysis of variance (ANOVA) and the Kruskal–Wallis (K-W) test were used to determine the relationship between learners' demographic characteristics and perceptions of accounting dimensions (refer to section 4.12). Tables and graphs were compiled to illustrate the distribution of the data and to present a condensed picture of the data in Chapter 4 of this study.

### 3.8 RELIABILITY AND VALIDITY

When doing quantitative research, it is important to maintain a respectable level of reliability and validity of the measuring instrument (Coe, Waring, Hedges & Arthur, 2017:234). According to Khalid *et al.* (2012:22), reliability and validity examine the fitness of measure of a research instrument. Coe *et al.* (2017:239) argue that if an instrument is unreliable, it is also invalid, because accurate findings cannot be obtained from inconsistent data. Various steps were taken to facilitate the reliability and validity of the research instrument for this study.

#### **Reliability**

Reliability is the degree to which a measure is free from random error and therefore gives consistent results and indicates internal consistency of the measurement device (Khalid *et al.*, 2012:22). Within social sciences research, measuring instruments are seen to be reliable if they can be tested by different researchers at different times to find the same or similar information if administered to another similar population (Siniscalco & Auriat, 2005:76). In this study, the researcher increased the reliability of the questionnaire by applying the following:

- selecting a large sample of the population to make the sample more representative and reliable;
- pilot testing the research instrument with 35 respondents in one high school to remove any items that were unclear and unambiguous because participants might respond to it differently at different times;

- giving respondents enough time to avoid guessing or quitting (Coe et al., 2017:238);
- standardising the conditions under which the test was being taken and moderating the degree of difficulty of the test to reflect the exact picture of what was being investigated;
- making use of experts in the field to determine whether the items of the questionnaire were appropriate to measure learners' perceptions of accounting in an SA context; and
- making sure the reading level of the questions was consistent with the level of literacy of the expected respondents.

Reliability was also assessed using Cronbach's alpha coefficient (cf. Neuman, 2011:213) (refer section 4.9). A subsequent statistical testing of the variables to determine their relationship to one another was therefore also considered as a test of reliability. A prominent level of reliability is important but does not guarantee that the resulting scores will have some reasonable level of validity (Coe *et al.*, 2017:238).

### **Validity**

Validity refers to the certainty about the subject or phenomenon being studied (Saunders *et al.*, 2009:15). De Vos *et al.* (2011:160) argue that within the definition of validity, two aspects need to be addressed, namely that the instrument actually measures the concept in question, and that the concept is measured accurately. The questionnaire aimed to elicit perceptions and attitudes, and it was underpinned by theoretical expectations, but it was acknowledged that certain questions were situation-based and measured a personal perception based on that specific situation. The face validity of the measuring instrument for this study was enhanced through the inputs of the statistician involved in assisting the researcher with processing the data as well as those of the research supervisor and the ethics committee from CAS who examined the wording and positioning of each item of the questionnaire. For the content validity, the researcher consulted typical knowledge, attitude, personality and behaviour-type questionnaires to ensure that the content validity could be justified. The literature was also examined to identify variables needing delimitation and to ensure

that the questions used for the data collection were in line with the theoretical framework for the research.

### **3.9 ETHICAL CONSIDERATIONS**

It is important for the researcher to give some thorough forethought to the ethical issues that may arise at various stages in the research process (Coe *et al.*, 2017:38). Working with human participants in research always raises ethical issues, and therefore, data collection needs careful courtesy to ensure voluntary informed consent and to protect the confidentiality and privacy of all participants involved in the research process (Given, 2008:10; Walliman, 2011:42). In the current study, ethical considerations to a great extent depended on the fact that the researcher was using human subjects as the objects of the study. In this regard, the researcher formally obtained ethical clearance (refer Annexure B) from Unisa for the current research project to be carried out and written permission (refer Annexure D) from the Mafikeng District DoE to gain access into the participating high schools.

Leedy and Ormrod (2010:101) suggest that most ethical considerations in research should address a relative standard set of principles, and foremost amongst these are:

#### ***Protection from harm***

Career choice decision-making is a sensitive topic for people, and it can be expected that people will be afraid to disclose any information that may put them in a situation that could leave them vulnerable (Coe *et al.*, 2017:60). All questionnaires were therefore completed anonymously, and this was stated very clearly to the respondents at the start of the survey process. Respondents completed a printed questionnaire that was administered during regular class time after being assured there were no right or wrong answers and that their participation was completely anonymous (Schoenfeld *et al.*, 2017:114). The potential for harm in this study was limited as the type of activities that respondents undertook during the research process was not very different from those that they do on daily basis. The researcher treated all respondents in this study with due ethical consideration and ensured that respondents were not exposed to any form of danger and that their rights to privacy were respected.

### ***Informed consent***

Data collection needs careful attention to ensure voluntary informed consent and to protect the confidentiality and privacy of all parties involved (Given 2008:10). Parents or guardians of the respective respondents were informed of the research project as the respondents were minors, and were requested to choose freely whether their children could participate in the survey by simply signing a assent letter (refer Annexure A). All respondents further had the right at any time not to continue with the survey. Respondents were adequately informed of the nature and purpose of the study in the participant information sheet (refer Annexure A). A Unisa letterhead was used for this purpose, and the name and contact details of the researcher, as well as that of the research supervisor were also provided. The survey was administered only to the learners whom their parents or guidance signed the assent form.

### ***Right to privacy***

All questionnaires were completed anonymously, and this was stated very clearly to the respondents at the start of the questionnaire. The survey was paper-based, and no communications were recorded using any electronic device. No names or addresses were recorded, nor were the questionnaires numbered according to any system to trace it back to the respondents.

### ***Honesty with professional colleagues***

The researcher adhered to Unisa's strict ethical guidelines for conducting research and applied full honesty, frankness and personal integrity in the collection, analysis and interpretation of data (Walliman, 2011:42). The views, ideas, facts and concepts of other scholars from secondary sources were fully acknowledged and accredited to the author by using clear citations and a complete list of references is provided at the end of this dissertation. The research findings are reported in an honest fashion. Finally, the assistance of others and any collaboration with others are recognised in the form of a written acknowledgement at the beginning of this dissertation.

### 3.10 CHAPTER CONCLUSION

This chapter presented a comprehensive discussion of the research methodology and ethical considerations of the study. A research process using a quantitative method was used, and the next chapter will focus on the presentation of the results obtained from the questionnaires.

## CHAPTER 4

### RESEARCH FINDINGS, RESULTS AND ANALYSIS

#### 4.1 INTRODUCTION

The previous chapter delineated the empirical research design and method of investigation employed in this study. Chapter 4 focuses on the analysis and interpretation of the data collected from the respondents. Inferential statistics were utilised to interrogate the descriptive data to answer the research questions posed (Wilson & Abibulayeva, 2009:487). In the final phase, non-parametric tests were performed to determine the relationship between respondents' demographic characteristics and perceptions of the accounting profession.

#### 4.2 MISSING DATA

According to Schlomer *et al.* (2010:1), quantitative researchers should identify and report on how missing data were handled, because the research audience might not interpret findings accurately without knowing the amount and pattern of missing data or the strategies that were used to handle those missing data. Ignoring this step in quantitative research is poor science, and results reported without attention to missing data could misinform scientific understanding and misguide policy and practice (Schlomer *et al.*, 2010:8). The missing data for this study is presented in Table 4.1.

**Table 4.1: Missing data**

Questions	%	N
Q1: Gender	0.33	1
Q6: School offering accounting as a subject	0.33	1
Q17: Do you have an accountant in your family?	0.33	1
Q39: I can pass all of my courses required for graduation	0.33	1
Q43: Earn respect from family and other people	0.33	1
Q62: Have the ability to become an accountant	0.33	1
<b>Total missing data</b>	<b>1.98 = 2%</b>	<b>6</b>

Source: Author's own compilation

Table 4.1 indicates that out of the 305 respondents who completed the questionnaire, six questions were not completed by the respondents. In addition, it is shown that the missing responses were randomly distributed throughout the data. Scholars have not yet reached consensus with regard to the percentage of missing data that become problematic. Bennett (2001) is of the opinion that when missing data comprises more than 10%, statistical analyses are likely to be biased. Scholars, such as De Smith (2018:83), recommended that if the proportion of missing values is not larger than 5%, descriptive statistics, such as mean values, variances or correlations could be produced ignoring these missing values. Affirming these assertions, 2% missing data were identified in the current study, representing an insignificant statistical bias. Therefore, the quantitative statistical analysis and interpretation in the rest of this study were based on all discrete variables with valid data excluding these missing answers.

### **4.3 QUANTITATIVE ANALYSIS**

Quantitative data analysis is the act of structuring and putting meaning to the mass of collected data and presenting the data in the form of numbers by using mathematical operations to investigate their properties (Walliman, 2011:113). According to Wilson and Abibulayeva (2009:491), a useful first step in analysing quantitative data is to generate frequency distribution tables for each variable to establish the numerical value, which represents the total number of responses for a variable under study.

Responses for each possible answer were added together to find the frequency of occurrence for each option. The frequency and associated percentage (as a percentage of the total responses) are presented in the frequency tables. Description of central tendency by statistical measures, such as mean, medium, SD and variance are also presented in tabular form where applicable.

### **4.4 DEMOGRAPHIC FACTORS**

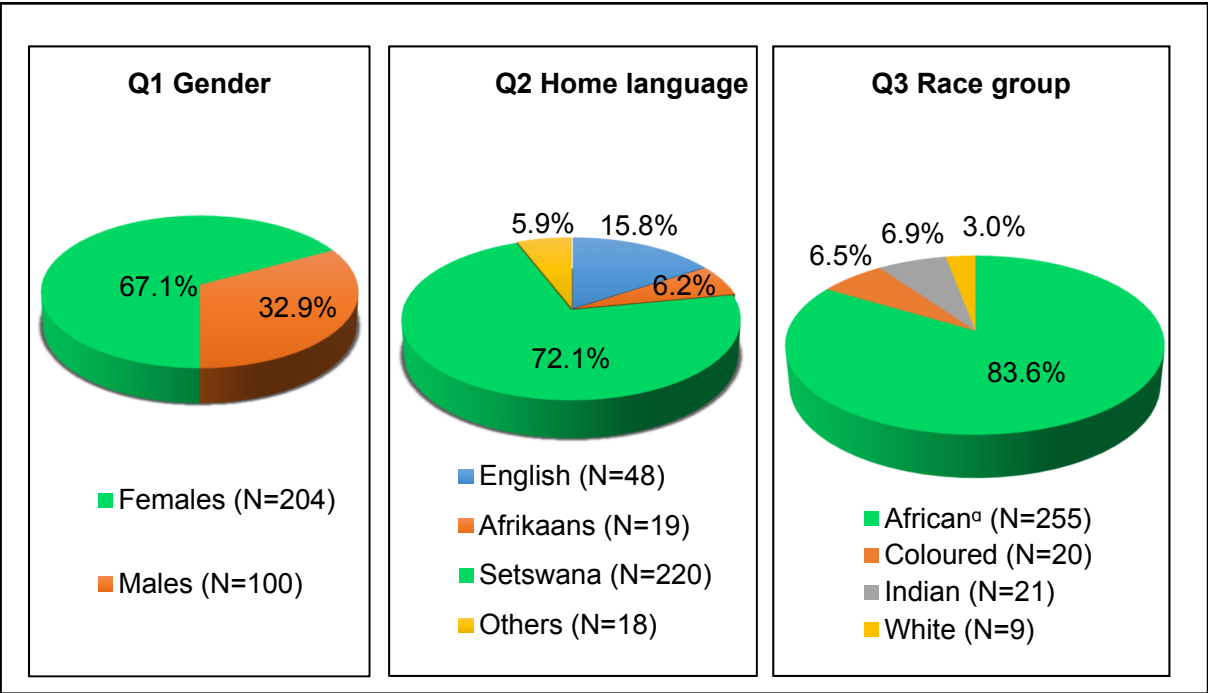
The first section of the survey questionnaire (refer Annexure A) sought to identify the personal and demographic characteristics of the respondents. This section was further subdivided into three subsections, namely personal and demographic profile (refer section 4.4.1), educational background (refer section 4.4.2), academic performance (refer section 4.4.3) as well as career options (refer section 4.4.4). A breakdown of



these features assisted the researcher in understanding the context and background of these respondents and in interpreting and identifying important information in the research easily as the findings unfolded (Wilson & Abibulayeva, 2009:278). Questions 1 to 18 of the questionnaire covered the demographic characteristics of the respondents and these are summarised in the form of graphs and frequency tables.

**4.4.1 Personal and demographic profile of respondents**

The various personal and demographic characteristics referred to gender, home language and race group as presented in Figure 4.1. According to Mbawuni (2015:18), demographic variables such as gender, home language and race have a statistically significant influence on the perception of the accounting profession.



**Figure 4.1: Summary of personal and demographic profile of respondents**

<sup>a</sup> Also referred to as the ‘black population group’

Source: Author’s own compilation

Figure 4.1 reveals that female respondents dominated the gender profile with a 67.1% representation while 32.9% were males. A large majority (72.1%) of the respondents cited Setswana as their home language, while the second highest language cited was English (15.8%) and only a few (6.2%) of the respondents cited Afrikaans as their home

language. Other home languages were 5.9% spread between Shona, Xhosa, Zulu and Bemba. In terms of race, more than three quarters of the respondents (83.6%) were Africans, while the rest (16.4%) were coloureds, Indians and whites. It may be argued that the fact that, at the time of this study, the home language of most learners in the Mafikeng area was Setswana and that the majority of them was Africans might reflect the influence of culture on learners' perceptions of accounting as a career as discussed in Chapter 2 (section 2.4.2.2). For the purpose of the current study, the researcher excluded the white race group for further analysis due to a very low number of respondents in this group.

#### 4.4.2 Educational background of respondents

Education background as a demographic variable refers to the type of high school respondents were attending at the time of this study, and the type of degree programme they wished to follow at a tertiary educational institution. According to the social cognitive career theory, the type of school and the subject's learners studied in high school and their performance in these subjects could affect acceptance into HEIs, choice of university major and subsequent career path (Tenaw, 2013:4).

**Table 4.2: Educational background of respondents**

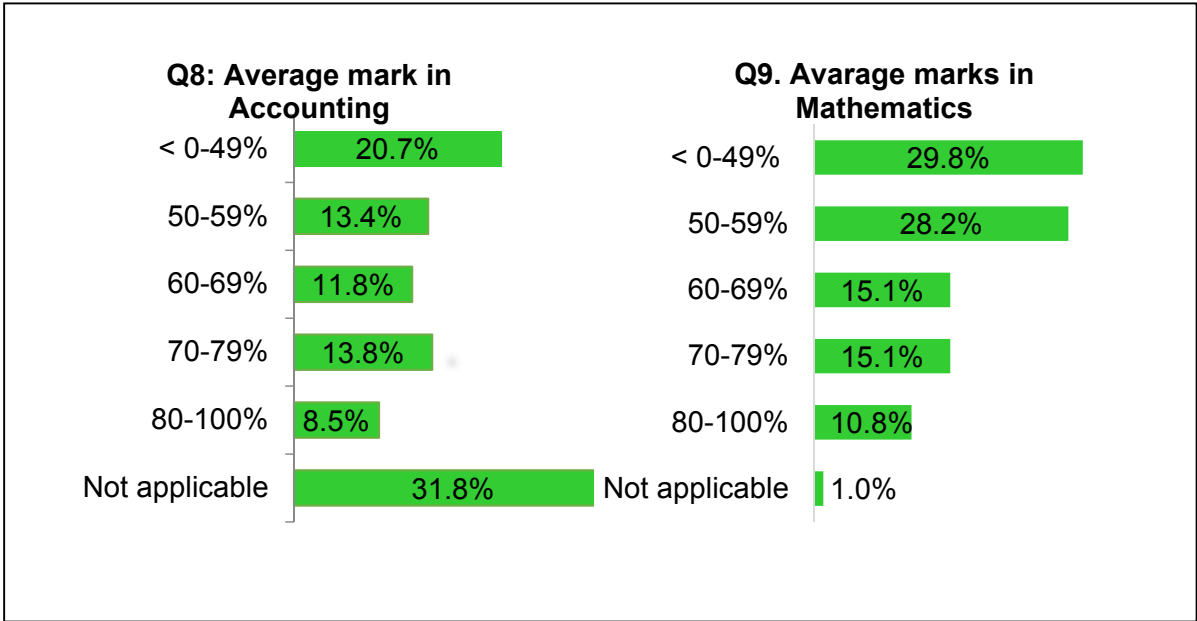
Variable	Subscale	%	N
Q4: Type of school attended	Public	81.6	249
	Private	18.4	56
Q5: Current grade at high school	Grade 9	16.4	50
	Grade 10	16.7	51
	Grade 11	20.0	61
	Grade 12	46.9	143
Q6: School offering accounting as a subject	Yes	96.4	293
	No	3.6	11
Q7: Is accounting currently one of your elected subjects?	Yes	63.3	193
	No	36.7	112

Source: Author's own compilation

Since only two private schools were part of the sample frame, less than one fifth (18.4%) of the respondents attended private schools while 81.6% of the respondents were attending public schools. The dominance of respondents from public schools might provide some bias in the result by reflecting mainly the opinion of public-school learners. The distribution of the respondents to type of school in the study is a reflection of the entire population of high school learners in the Mafikeng area. Furthermore, Grade 12 learners, constituting 46.9% of the respondents, dominated the sample. Lastly, 63.3% of the respondents were studying Accounting as a subject at high school at the time of this study. This was mainly attributable to the fact that seven out of the eight schools selected were offering Accounting as a subject.

**4.4.3 Academic performance in Accounting and Mathematics**

The five groups' levels of academic performance were: below level 4 (0–49%), level 4 (50–59%), level 5 (60–69%), level 6 (70–79%) and level 7 (80–100%). For the purpose of the current study, level 1 (0-29%), level 2 (30-39%) and level 3 (40-49%) were combined to represent below level 4 (0-49%) due to the low level of responses to these three-performance group. The results of the data gathered in this section were presented in Figure 4.2.



**Figure 4.2: Average mark obtained in previous Accounting and Mathematics examinations**

Source: Author's own compilation

In terms of performance, Figure 4.2 reveals that 20.7% of the respondents scored an average mark below 50%, while 13.4% scored an average mark between 50% and 59% in their previous Accounting examination. Only 34.1% obtained 60% or higher in their last Accounting examination. Almost a third of the respondents (31.8%) indicated that the question was not applicable to them because Accounting was not part of their elected subjects during the previous examination. These statistics complements the ongoing criticism on learners' poor performance in Accounting at high school and in the NSC examination in South Africa (refer section 1.2). In terms of Mathematics, 58% of the respondents scored an average mark of below 60%, while 41% scored an average mark of 60% or higher and 1% said the question was not applicable to them. According to SAICA (2017:5–14), learners are required to achieve at least between 60% and 69% in Mathematics, and a good grounding in English during the NSC examination is essential to gain admission into a CA degree at any SAICA-accredited institute of higher learning. These numbers indicate that the challenges for the shortage of accounting professionals in South Africa may indeed continue if not addressed by accounting education, professional accounting bodies, educational departments and other academic stakeholders.

#### **4.4.4 Career options**

This section analyses respondents' career options and factors that influence their career choices in accounting as set out in Table 4.3 and Figure 4.3 respectively. The objectives of these questions were to determine the educational and career paths the targeted respondents wished to follow to ascertain whether they were familiar with the accounting qualification model and the process of qualifying as a professional accountant.

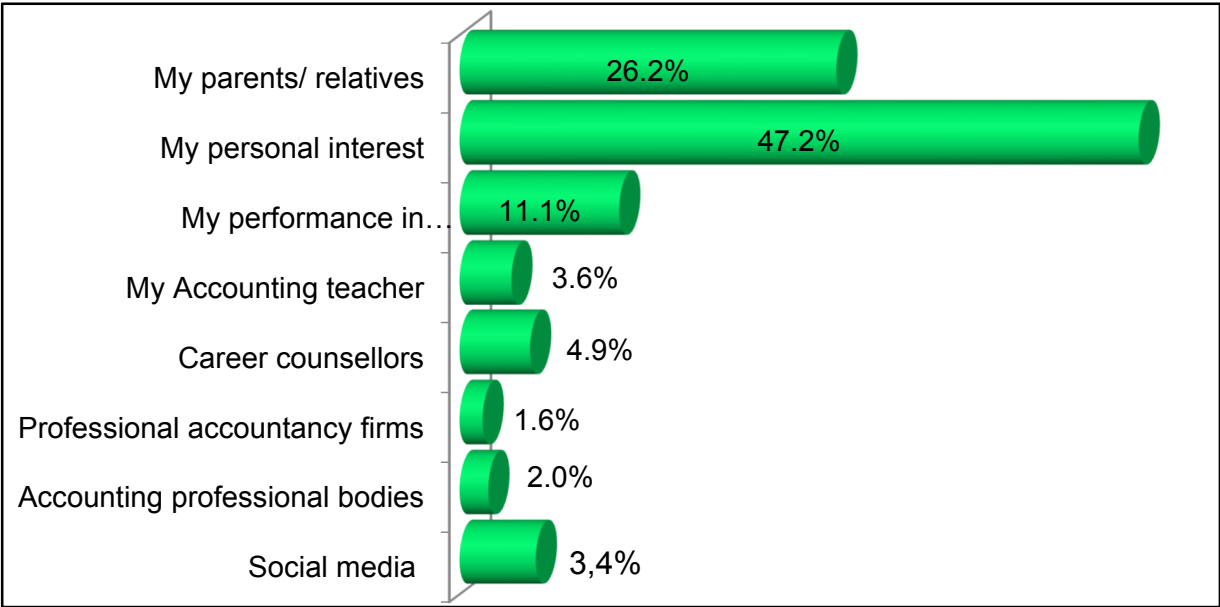
**Table 4.3: Career options of respondents**

Variable	Subscale	%	N
Q10: Have you decided on a major to study at university?	Yes	86.2	263
	No	13.8	42
Q11: When did you decide on a major?	During primary school	15.4	47
	During Grade 8–11	57.7	176
	During Grade 12	26.9	82
Q12: Have you considered accounting as one of the majors you wish to study at university?	Yes	41.3	126
	No	58.7	179
Q14: Proposed qualification to study at the university	BCom accounting	37.4	114
	Non-accounting degree	62.6	191
Q15: Knowledge of admission requirements for accounting degree	Yes	51.8	158
	No	48.2	147
Q16: Highest level of qualification you wish to attain	High school certificate	7.5	23
	Bachelor's degree	17.2	52
	Postgraduate degree	53.4	163
	Member of SAICA	6.2	19
	Undecided	15.7	48
Q17: An accountant in your family	Yes	45.1	137
	No	54.9	167
Q18: Professional accounting bodies you are familiar with	SAICA	58.4	178
	SAIPA	12.1	37
	CIMA	16.7	51
	ACCA	12.8	39

Source: Author's own compilation

Feedback displayed in Table 4.3 indicates that 86.2% of the respondents have already decided on a major to study at university and 57.7% of the respondents made this decision during Grade 8 to 11. This indicates that before a learner graduate from high school, he or she has already decided on a career path to follow. Of the respondents, 41.3% had made a decision to pursue Accounting as a major at tertiary education and

subsequent career path, with 37.4% of the respondents wishing to study a BCom degree in Accounting. In total, 51.8% of the respondents were aware of the admission requirements for the entry level of an accounting degree at university. Furthermore, 62.6% of the learners surveyed wished to pursue a career in another professional field. Of interest was that only 6.2% of the respondents wished to become members of an accounting professional body, such as SAICA, although 58.4% of them were familiar with SAICA.



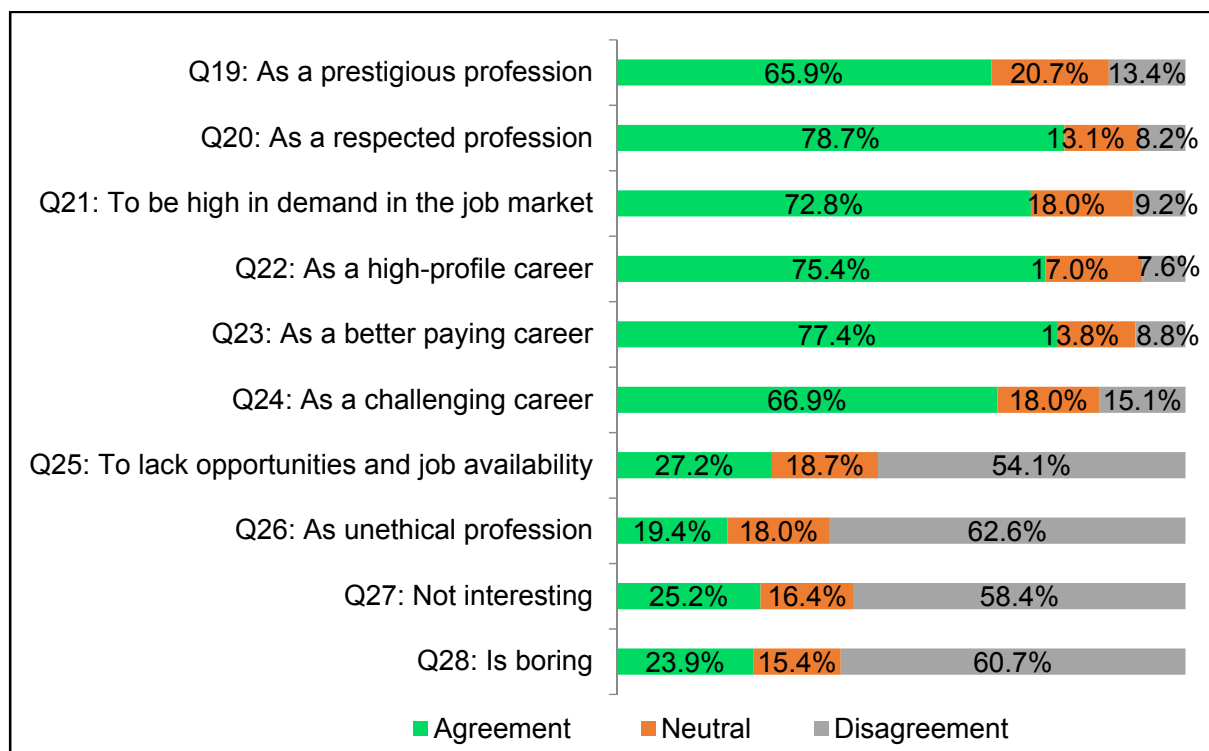
**Figure 4.3: Factors influencing respondents' career choice (Q13)**

Source: Author's own compilation

Figure 4.3 reveals that not even a third (26.2%) of the respondents thought that their parents or relatives influenced their career choices. Of the respondents, 47.2% acknowledged that their career choice was highly influenced by their personal interest. In addition, only 11.1% of the respondents surveyed thought their performance in accounting was a factor that greatly influenced their career choices towards the discipline. Only 7.2% of the respondents acknowledged that their intentions to pursue a career in accounting were being influenced by accounting teachers, professional accounting firms or professional accounting bodies. Only 3.4% of the respondents indicated that social media played a role in their career choice.

#### 4.5 GENERAL PERCEPTIONS TOWARDS ACCOUNTING PROFESSION AND ACCOUNTANTS

Learners' perceptions of the accounting profession and accountants might influence their interest and aspiration towards pursuing an academic major and subsequent professional career in the discipline of Accountancy. The aim of the current study was therefore to explore the perceptions of high school learners in terms of accounting as a career. Section 2 of the questionnaire was used to obtain respondents' perceptions of the accounting profession and accountants (refer Annexure A). Respondents were asked to rate their perceptions using a five-point Likert-type response scale. The results of the data gathered in this section were consolidated by combining the 'Strongly agree' and 'Agree' options to denote agreement and 'Strongly disagree' and 'Disagree' to denote disagreement as displayed in Figures 4.4 and 4.5.



**Figure 4.4: Breakdown of respondents' perceptions of the accounting profession and career**

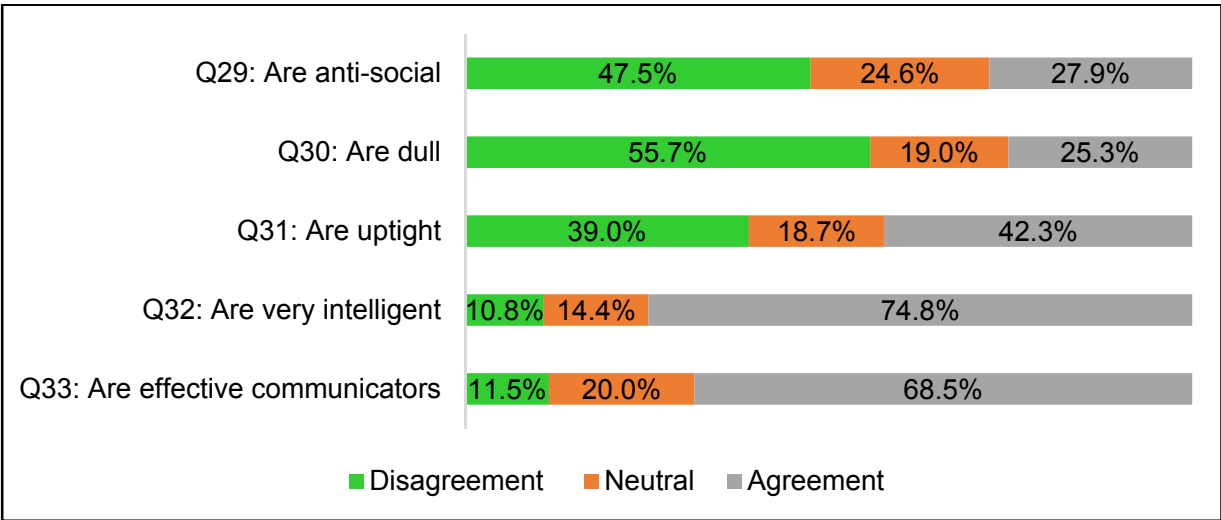
Source: Author's own compilation

Figure 4.4 illustrates that the majority (65.9% agreement) of the respondents perceived the accounting profession as prestigious, as a respected profession in South Africa

(78.7%), as high in demand for the job market (72.8%), as a high-profile career in South Africa (75.4%), as a better-paying profession (77.4%) as well as a challenging career (66.9%). In this case, the results show a different side of the picture when compared to previous studies done by Albrecht and Sack (2000) and another by Hashim *et al.* (2012), which discuss the negative perceptions of students towards an accounting profession (refer section 2.2.4).

Respondents were also asked of their opinion with respect to the negative perceptions of the accounting profession. The combined result in this instance revealed that 54.1% of the respondents disagreed with the view that the accounting profession lacks opportunities. Despite the recent accounting scandals happening in South Africa and around the world, almost two thirds (62.6%) of the respondents rejected the statement that accounting is an unethical profession. Although 66.9% of the respondents perceived the accounting profession as a challenging career, 58.4% of them perceived the profession as interesting. Finally, 60.7% of the respondents rejected the view that the accounting profession is boring.

Accountants are widely perceived as people who wear green eye shades, are lean and boring, are left-brain dominant, are anti-social, who work alone and do tedious numbers-related work (Albrecht & Sack, 2000:55; Fallatah & Talha, 2009:67) (refer section 2.2.5). Figure 4.5 outlines respondents' responses about their perceptions of accountants.



**Figure 4.5: Breakdown of respondents' perceptions of accountants**

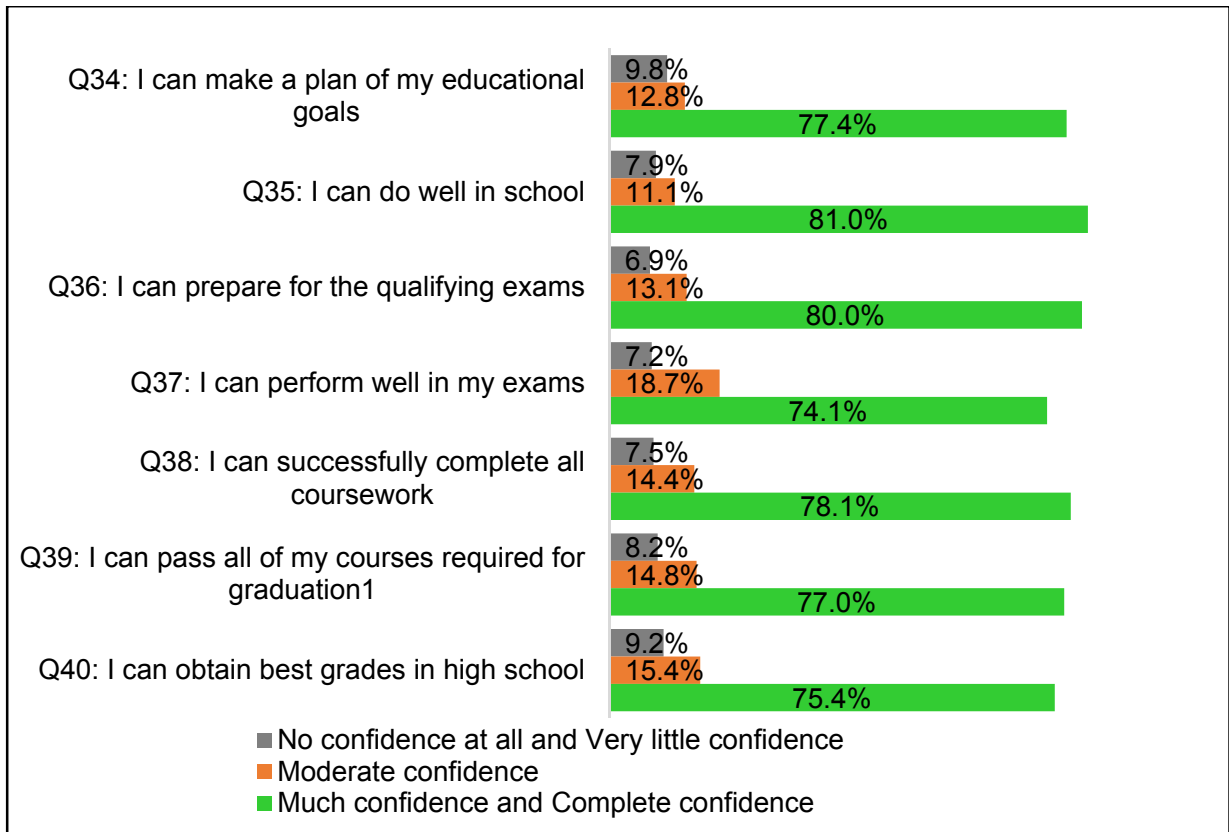
Source: Author's own compilation



Evidence from Figure 4.5 revealed that 47.5% of the respondents disagreed, while 27.9% agreed that accountants are undeniably anti-social. Indeed, 55.7% of the respondents rejected the perception that accountants are dull, while 74.8% were of the view that accountants are intelligent. This might complement the perception that the profession is challenging therefore only intelligent people will succeed in the discipline. Lastly, 68.5% of the respondents perceived accountants to be effective communicators. The result in this instance also shows a different side when compared to the previous studies done by Wessels and Steenkamp (2009) who opposed that the traditional views of accountants still hold, namely that accountants are conformist, unfriendly, submissive, that they lack social skills, are solitary individuals, bean counters and corporate policeman (refer section 2.2.5).

#### **4.6 SELF-EFFICACY BELIEFS**

In the literature review (refer section 2.4.5), the social cognitive career theory defined self-efficacy beliefs as the perception of a person about his or her ability to perform a given academic task effectively and successfully (Damásio *et al.*, 2014:66; Rigotti *et al.*, 2008). The objective of this section of the questionnaire was to determine whether self-efficacy beliefs influence learners' perceptions, career interests and intentions in accounting. Seven items of career self-efficacy beliefs were used to determine how confident respondents believed they were to handle each of the following situations successfully as shown in Figure 4.6. A five-point Likert-type response scale was used by respondents to rate their level of confidence as presented below: 1 = No confidence at all, 2 = Very little confidence, 3 = Moderate confidence, 4 = Much confidence, and 5 = Complete confidence.



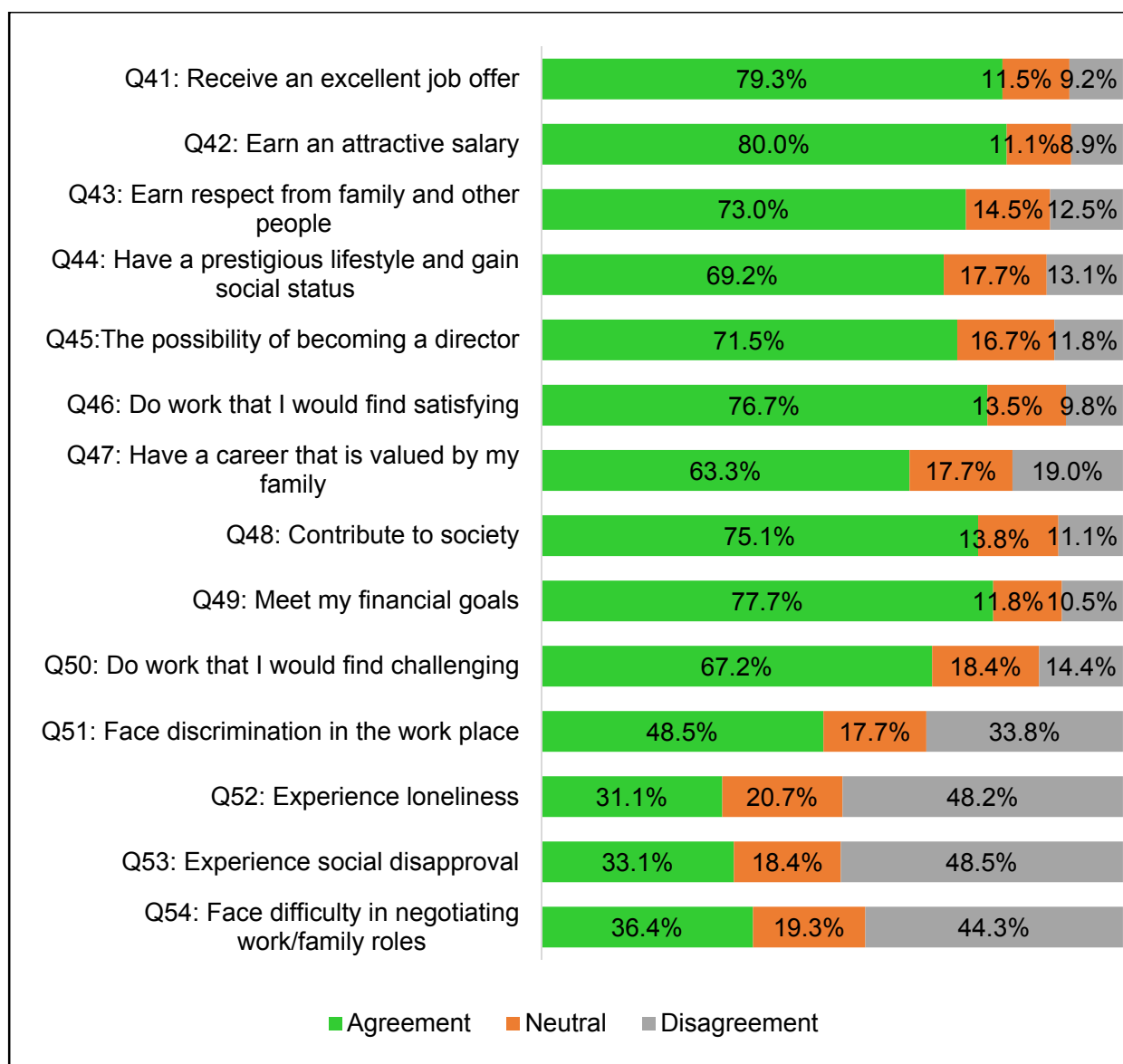
**Figure 4.6: Breakdown of respondents' self-efficacy beliefs**

Source: Author's own compilation

The combined feedback displayed in Figure 4.6 reveals that approximately 75% or more of the respondents had much or complete confidence regarding their self-efficacy, as reflected for each belief. The respondents had much or complete confidence that they could make plans with regards to their educational goals (77.4%), could do well at school (81%), could prepare for the qualifying examinations (80%), could perform well in any examination (74.1%) as well as could successfully complete all coursework necessary to perform well in any examination (78.1%). Although most of the respondents achieved low marks in their previous Accounting and Mathematics examinations (refer Figure 4.2), 77% of them had much or complete confidence that they could pass all courses required for completion of high school certificate and that they could obtain best marks in high school (75.4%). These results suggest that most participating high school learners had a high self-efficacy belief in terms of a given task.

## 4.7 ACCOUNTING OUTCOME EXPECTATIONS

The study set out to determine the effect certain outcome expectations have on the career choices of high school learners. For each of the outcome expectations influencing a career choice, respondents were asked in section 4 of the questionnaire to rate their responses using a five-point Likert-type response scale as follows: 1 = Strongly disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly agree (refer Annexure A). The results of the data gathered in this section were consolidated by adding the 'Strongly agree' and 'Agree' to denote agreement and 'Strongly disagree' and 'Disagree' to denote disagreement as shown in in Table 4.7.



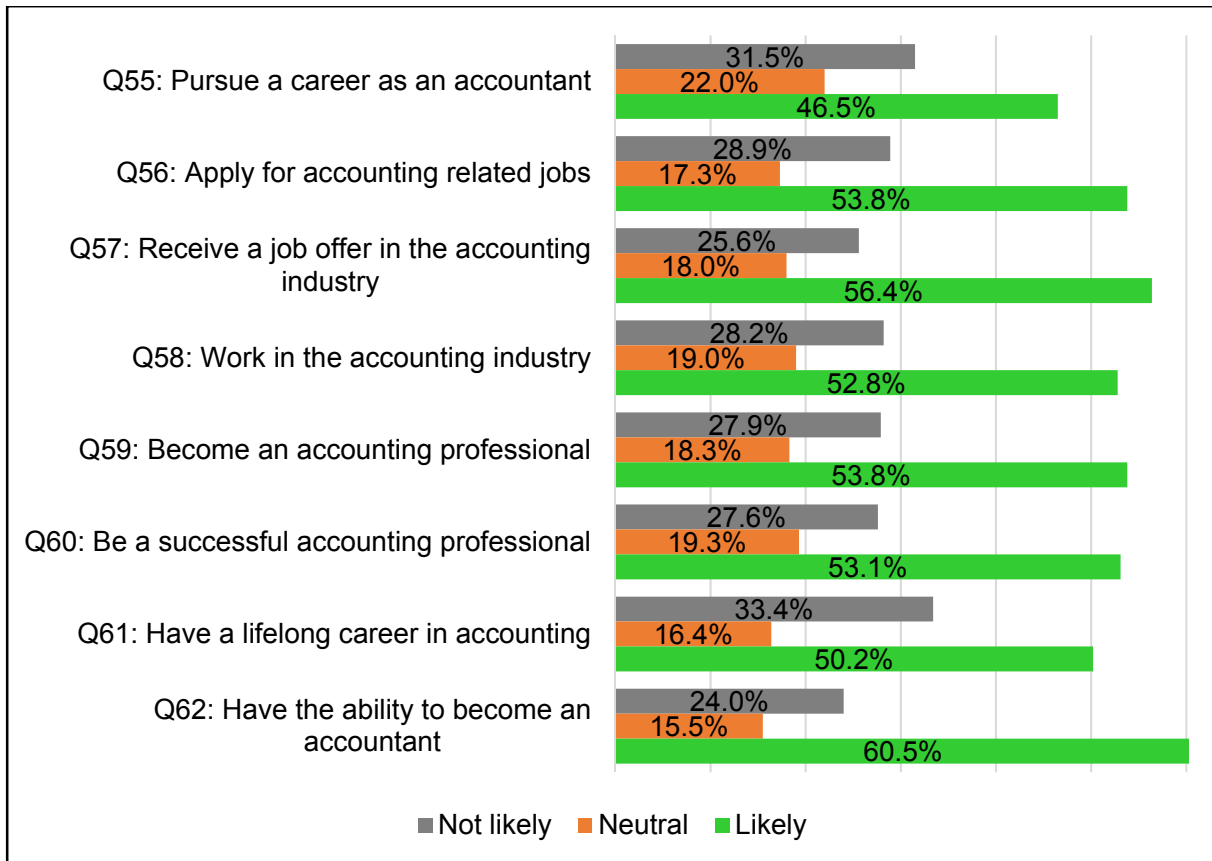
**Figure 4.7: Breakdown of respondents' accounting outcome expectations**

Source: Author's own compilation

Figure 4.7 reveals that the two outcomes where the largest percentage of respondents agreed were where they expected to receive an excellent job offer (79.3%) and earn an attractive salary (80%). This is followed by meeting their financial goals (77.7%), doing work that they would find satisfying (76.7%), contributing to society (75.1%), earning respect from family and other people (73%) and the possibility of becoming a director (71.5%). With regard to the negative outcomes, 48.5% of the respondents agreed that they might face discrimination in the work place and 48.2% of the respondents disagreed that they would experience loneliness, social disapproval (48.5%) as well face difficulty in negotiating work or family roles (44.3%) if they were to pursue a career in accounting. The above findings corroborated the results of Harnovinsah (2017), especially in terms of receiving an excellent job offer and earning an attractive salary.

#### **4.8 INTENTIONS TO PURSUE AN ACCOUNTING CAREER**

To enable the researcher to understand learners' perceptions of accounting as a career, the respondents' future intentions towards the accounting profession were examined. For each of the intentions, respondents were asked to rate the extent of their likelihood of each factor using a five-point Likert-type response scale ranging from 1 = Not likely at all, 2 = Unlikely, 3 = Neutral, 4 = Likely, and 5 = Very likely. The combined results of the data gathered in this section were consolidated and are depicted in Figure 4.8.



**Figure 4.8: Breakdown of respondents' intentions on pursuing an accounting career**

Source: Author's own compilation

Figure 4.8 shows that 46.5% of respondents were likely or very likely to pursue a career as an accountant, while 53.8% were likely or very likely to apply for an accounting-related job, or were looking forward to receive a job offer in the accounting industry (56.4%), to work in the accounting industry (52.8%), become an accounting professional (53.8%), be a successful accounting professional (53.1%) or have a lifelong career in accounting (50.2%). The questions with the largest likelihood of respondents answering 'likely' or 'very likely' were those where they indicated that they had the ability to become an accountant (60.5%).

#### **4.9 CONSTRUCT VALIDITY AND RELIABILITY: EXPLORATORY FACTOR ANALYSIS**

To determine the construct validity and reliability of the following constructs – general perceptions of the accounting profession and accountants, self-efficacy beliefs as well as outcome expectations and intentions – an exploratory factor analysis (EFA) was conducted using principal axis factoring as extraction method to determine the underlying factor structure of the constructs for this data set (see Yong & Pearce, 2013:87). Promax with Kaiser Normalisation was used as a rotation method (see Tabachnick & Fidell, 2007:639). The Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy was used to measure the sampling adequacy for each construct analysed (see Yong & Pearce, 2013:86). Bartlett's test of sphericity was also used to determine the suitability of the data for factor analysis (see Yong & Pearce, 2013:86). After factor identification, the Cronbach's alpha coefficient was used to test the reliability of the identified constructs, which measured the internal consistency among the items associated with a factor (see Muijs, 2004:73). Cronbach's alpha coefficient with a value of above 0.7 is generally considered acceptable (Muijs, 2004:73), and a value of above 0.6 is considered acceptable in the case of exploratory research (Field, 2009; Yong & Pearce, 2013:90). In Table 4.4, a summary of the EFA is provided according to various constructs and the associated items.

**Table 4.4: Summary of the exploratory factor analysis for the four constructs**

Constructs and items	KMO (Sig of Bartlett's test)	% variance explained	Factor loadings			Cronbach's alpha
			1	2	3	
<b>Perceptions of accounting</b>						
<b>Positive perceptions</b>	.796 (p < 0.001 <sup>a</sup> )	63.5%				0.850
Q19: A prestigious profession			.643			
Q20: A respected profession			.818			
Q21: To be high in demand in the job market			.668			
Q22: A high-profile career			.847			
Q23: A better paying career			.743			
Q24: A challenging career			.520			
<b>Negative perceptions</b>						0.849
Q25: To lack opportunities and job availability				.627		
Q26: Unethical profession				.728		
Q27: Not interesting				.868		
Q28: Is boring				.842		
<b>Perceptions of accountants</b>						
<b>Accountants are dull</b>	.667 (p < 0.001)	73.5%				0.796
Q29: Anti-social			.702			
Q30: Are dull			.948			
Q31: Are uptight			.625			
<b>Accountants are intelligent</b>						0.650
Q32: Very intelligent				.944		
Q33: Effective communicators				.526		
<b>Self-efficacy beliefs</b>	.915 (p < 0.001)	68.3%				0.920

Constructs and items	KMO (Sig of Bartlett's test)	% variance explained	Factor loadings			Cronbach's alpha
			1	2	3	
Q34: I can make a plan of my educational goals			.646			
Q35: I can do well in school			.802			
Q36: I can prepare for the qualifying examinations			.842			
Q37: I can perform well in my examinations			.891			
Q38: I can successfully complete all coursework			.805			
Q39: I can pass all of my courses required for graduation			.827			
Q40: I can obtain best grades in high school			.731			
<b>Accounting outcome expectations</b>						
<b>Recognition</b>	.839 (p < 0.001)	63.9%				0.849
Q41: Receive an excellent job offer			.496			
Q42: Earn an attractive salary			.725			
Q43: Earn respect from family and other people			.832			
Q44: Have a prestigious life style and gain social status			.885			
Q45: The possibility of becoming a director			.455			
<b>Work satisfaction</b>						0.767
Q46: Do work that I would find satisfying					.517	
Q47: Have a career that is valued by my family					.346	



Constructs and items	KMO (Sig of Bartlett's test)	% variance explained	Factor loadings			Cronbach's alpha
			1	2	3	
Q48: Contribute to society					.747	
Q49: Meet my financial goals					.698	
Q50: Do work that I would find challenging					.586	
<b>Negative outcome expectations</b>						0.860
Q51: Face discrimination in the workplace				.614		
Q52: Experience loneliness				.892		
Q53: Experience social disapproval				.872		
Q54: Face difficulty in negotiating work/family roles				.724		
<b>Intentions</b>	.924 (p < 0.001)	78.4%				0.960
Q55: Pursue a career as an accountant			.756			
Q56: Apply for accounting-related jobs			.869			
Q57: Receive a job offer in the accounting industry			.929			
Q58: Work in the accounting industry			.905			
Q59: Become an accounting professional			.908			
Q60: Be a successful accounting professional			.883			
Q61: Have a lifelong career in accounting			.848			

Constructs and items	KMO (Sig of Bartlett's test)	% variance explained	Factor loadings			Cronbach's alpha
			1	2	3	
Q62: Have the ability to become an accountant			.839			

<sup>a</sup>. (Sig. or  $p$ ) Bartlett's test of sphericity was statistically significant ( $p < .000$ )

Source: Author's own compilation

An interrogation of Table 4.4 shows that the KMO measures of sampling adequacy for the individual constructs were all above the recommended threshold of 0.6, and the Bartlett's test of sphericity was statistically significant ( $p < .000$ ) indicating that factor analysis was appropriate for each of the constructs. Some items were eliminated because they did not meet the minimum criteria of having a primary factor of .300 or above.

For the perception of the accounting construct, the analysis identified two factors, based on the eigenvalue criterion of eigenvalues greater than one. The two factors explained 63.5% of the variance. Factor 1 (items 19, 20, 21, 22, 23 and 24) was labelled 'positive perceptions'. Using Cronbach's alpha, the internal consistency (reliability) for the six items was found to be 0.850. Factor 2 (items 25, 26, 27 and 28) was labelled 'negative perceptions'. Using Cronbach's alpha, the internal consistency (reliability) for the four items was found to be 0.849. As the Cronbach's alpha coefficient values for the two factors were above the acknowledged threshold of 0.7, the reliability was deemed satisfactory and therefore considered acceptable.

For the perceptions of the accountant construct, the analysis identified two factors based on the eigenvalue criterion of eigenvalues greater than one. The two factors explained 73.5% of the variance. Factor 1 (items 29, 30 and 31) was labelled 'accountants are dull'. Using Cronbach's alpha, the internal consistency (reliability) for the three items was found to be 0.796. Factor 2 (items 32 and 33) was labelled 'accountants are intelligent'. Using Cronbach's alpha, the internal consistency (reliability) for the two items was found to be 0.650. As the Cronbach's alpha coefficient values for the two factors were above the exploratory research threshold of 0.6, the reliability was deemed satisfactory and therefore considered acceptable.

For the self-efficacy beliefs construct, only one factor was identified based on the eigenvalue criterion of eigenvalues greater than one which explained 68.3% of the variance. Using Cronbach's alpha, the internal consistency (reliability) for the seven items (items 34 to 40) was found to be highly reliable at 0.920. As the Cronbach's alpha value was above the acknowledged threshold of 0.7, the reliability was deemed satisfactory and therefore considered acceptable.

For the accounting outcome expectations construct, the analysis identified three factors, based on the eigenvalue criterion of eigenvalues greater than one. The three factors explained 63.9% of the variance. Factor 1 (items 41, 42, 43, 44 and 45) was labelled 'recognition', and using Cronbach's alpha, the internal consistency (reliability) for the five items was found to be 0.849. Factor 2 (items 46, 47, 48, 49 and 50) was labelled 'work satisfaction' and using Cronbach's alpha, the internal consistency (reliability) for the five items was found to be 0.767. Factor 3 (items 51, 52, 53 and 54) was labelled 'negative outcome expectations' and using Cronbach's alpha, the internal consistency (reliability) for the four items was found to be 0.860. As the Cronbach's alpha coefficient values for the three factors were above the acknowledged threshold of 0.7, the reliability was deemed satisfactory and therefore considered acceptable.

For the intentions construct, only one factor was identified based on the eigenvalue criterion of eigenvalues greater than one. The factor explained 78.4% of the variance. Using Cronbach's alpha, the internal consistency (reliability) for the intentions factor (items 55 to 62) was found to be highly reliable at 0.960. As the Cronbach's alpha value was above the acknowledged threshold of 0.7, the reliability was deemed satisfactory and therefore considered acceptable.

#### **4.10 DESCRIPTIVE STATISTICS FOR THE NINE FACTORS**

A summary of the descriptive analysis is shown in Table 4.5. The *N* values only include variables with no missing data. The minimum and maximum were within appropriate ranges for each variable. At the first stage, descriptive statistics analysis was conducted using the mean, median, SD, skewness and kurtosis of each of the identified factors. The absolute skewness and kurtosis values (all between -2 and 2) indicated that a normal distribution could be assumed for eight of the nine factors identified. The kurtosis value for positive accounting perception was 2.679, slightly

above 2 indicating a deviation from normality, and this was taken into account in the inferential analysis that is described below.

All the means seemed reasonable. The factors 'positive accounting perception', 'accountants are intelligent', 'self-efficacy', 'recognition', 'work satisfaction' and 'intentions' all had a mean score above or close to 4 thereby indicating agreement with these factors. On the other hand, the factors 'negative perception', 'dull accountants' and 'negative outcome expectations' had a mean score of less than 3, indicating general disagreement with these factors.

Table 4.5: Descriptive statistics for the nine factors

	Positive accounting perceptions	Negative accounting perceptions	Dull accountants	Intelligent accountants	Self-efficacy	Recognition	Work satisfaction	Negative outcome expectation	Intentions
<b>N (valid)</b>	305	305	305	305	304	304	305	305	304
<b>Mean</b>	4.0333	2.3664	2.7290	4.0180	4.1664	4.0717	3.9869	2.8533	3.3951
<b>Median</b>	4.3333	2.0000	2.6667	4.5000	4.4286	4.2000	4.0000	3.0000	3.6250
<b>SD</b>	.87676	1.21614	1.24081	1.01169	.85469	.90877	.87394	1.28086	1.31457
<b>Skewness</b>	-1.484	.775	.322	-1.093	-1.304	-1.240	-1.096	.178	-.481
<b>Kurtosis</b>	2.679	-.394	-.815	.767	1.799	1.472	1.458	-1.052	-.983
<b>Minimum</b>	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Maximum</b>	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Source: Author's own compilation

#### 4.11 CORRELATION ANALYSIS

Pearson's correlation coefficient ( $r$ ) was computed to evaluate the strength and direction of the linear relationship between the nine factors, namely positive accounting perceptions (factor 1), negative accounting perceptions (factor 2), dull accountants (factor 3), intelligent accountants (factor 4), self-efficacy (factor 5), recognition (factor 6), work satisfaction (factor 7), negative outcome expectations (factor 8) and intentions (factor 9). The correlations table below (Table 4.6) displays  $r$ , and the statistically significance values ( $sig$  or  $p$ ).

Table 4.6: Pearson correlation ( $r$ ) values for the nine factors (N = 305)

		Factor 1	Factor 2	Factor 3	Factor 4	Factor 5	Factor 6	Factor 7	Factor 8	Factor 9
Positive accounting perceptions	$r$ Sig. (2-tailed)	1.000								
Negative accounting perceptions	$r$ Sig. (2-tailed)	.071 .217	1.000							
Accountants are dull	$r$ Sig. (2-tailed)	.177** .002	.632** .000	1.000						
Accountants are intelligent	$r$ Sig. (2-tailed)	.499** .000	.120* .037	.252* .000	1.000					
Self-efficacy	$r$ Sig. (2-tailed)	.529** .000	.021 .709	.101 0.079	.483** .000	1.000				
Recognition	$r$ Sig. (2-tailed)	.480** .000	.087 .132	.199* .000	.430** .000	.540** .000	1.000			
Work satisfaction	$r$ Sig. (2-tailed)	.396** .000	.111 .052	.131* .022	.414** .000	.513** .000	.631** .000	1.000		
Negative outcome expectations	$r$ Sig. (2-tailed)	.126* .028	.441** .000	.467* .000	.199** .000	.099 .085	.179** .002	.259** .000	1.00	
Intentions	$r$ Sig. (2-tailed)	.353** .000	-.005 .932	.118* .040	.337** .000	.329** .000	.275** .000	.315** .000	.200** .000	1.000

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

Source: Author's own compilation

In reviewing the Pearson's correlation values for the nine factors reported in Table 4.6, the results show that 17 out of 36 variables correlations were statistically significant and were greater than or equal to  $r = .315, p < .05$ , two-tailed, indicating moderate and strong positive relationships between these factors. Results also indicate a very weak inverse relationship between respondents with negative accounting perceptions and intentions to pursue an accounting career  $r = -.005, p < .02$ . This implies that respondents with stereotypical perceptions of the accounting profession do not have any intentions to pursue a career in the discipline.

There were very strong, positive correlations between the factor 'work satisfaction' with the factor 'recognition'  $r = .631, p < .01$ , as well as the factor 'accountants are dull' and 'negative accounting perception'  $r = .632, p < .01$ . The factor 'intentions' was weakly correlated with the factor 'accountants are dull'  $r = .118, p < .10$ , 'recognition'  $r = .275, p < .10$ , and 'negative outcome expectations'  $r = .200, p < .10$ . The factor 'work satisfaction' has moderate or strong positive relationships with all other factors, with the exception of 'negative accounting perception'  $r = .111, p < .10$ , and 'accountants are dull'  $r = .131, p < .10$ . The correlations of 'negative outcome expectations' with all other variables indicate weak positive relationships, with the exception of 'negative accounting perception'  $r = .441, p < .05$  and 'accountants are dull'  $r = .467, p < .05$ .

In general, the results suggest that respondents with positive accounting perceptions believed that accountants are intelligent people and have high self-efficacy beliefs to succeed in accounting careers, they want recognition, as well as work satisfaction and have high intentions to pursue a career in accounting. On the other hand, respondents with negative accounting perceptions believe that accountants are dull, and they had negative outcome expectations and had no intentions to pursue an accounting career.

#### **4.12 HYPOTHESIS TESTING USING NON-PARAMETRIC TESTS**

To determine the differences between the demographics and respondents' characteristics (gender, race, offering of accounting as a subject at high school, performance in Accounting and having an accountant in the family) with respect to the dimensions of respondents' perceptions of the accounting profession namely 'positive accounting perceptions' (factor 1), 'negative accounting perceptions' (factor 2), 'dull accountants' (factor 3), 'intelligent accountants' (factor 4), 'self-efficacy' (factor 5),



'recognition' (factor 6), 'work satisfaction' (factor 7), 'negative outcome expectations' (factor 8) and 'intentions' (factor 9), the researcher used three types of statistical inferential tests, namely the independent sample t-test (see Wilson & Abibulayeva, 2009:498), one-way ANOVA (see De Smith, 2018:500), and the Kruskal–Wallis H test (see Ostertagová, Ostertag & Kováč, 2014:115).

#### **4.12.1 Gender group**

As at 31 October 2018, women represented only 37.13% of the total of 44 535 CA(SAs) within the accounting profession in South Africa (SAICA, 2018a). Gender was therefore considered a particularly important variable to investigate regarding learners' perceptions of the accounting profession as a career. Thus, to determine whether statistically significant differences existed between the gender groups (females and males) with respect to each of the nine identified factors, the Student's t-test for independent groups (see Wilson & Abibulayeva, 2009:498) was used to test the hypothesis. A 5% level of significance was used.

The hypothesis (H) that was tested was:

Testing hypothesis H1: There is a statistically significant difference between female and male respondents with respect to each of the nine identified factors of perceptions of the accounting profession.

The mean and SD of the gender groups are presented in Table 4.7.

**Table 4.7: Mean and standard deviation for female and male respondents with respect to each of the nine identified factors of perceptions of the accounting profession**

Dimensions	Female (N = 204)		Males (N = 100)	
	Mean	SD	Mean	SD
Positive perceptions	4.0474	.87268	4.0050	.89313
Negative perceptions	2.2243	1.15739	2.6625	1.28873
Dull accountants	2.6895	1.23199	2.7967	1.26144
Intelligent accountants	4.0392	.97427	3.9650	1.08771
Self-efficacy	4.1864	.85250	4.1200	.85996
Recognition	4.1039	.90721	3.9967	.90746
Work satisfaction	3.9637	.87778	4.0300	.87219
Negative outcome expectations	2.8248	1.28878	2.8975	1.26835
Intentions	3.4125	1.31701	3.3575	1.31522

Source: Author's own compilation

The results of the Student's t-test for independent groups are tabled below.

**Table 4.8: Independent samples t-test**

		Levene's test for equality of variances		t-test for equality of means		
		F <sup>a</sup>	Sig.	t <sup>b</sup>	df	Sig. (2-tailed)
Positive perceptions	Equal variances assumed	.009	.922	.395	302	.693
	Equal variances not assumed			.392	179.105	.696
Negative perceptions	Equal variances assumed	3.280	.071	-2.987	302	.003
	Equal variances not assumed			-2.879	179.105	.004
Dull accountants	Equal variances assumed	.171	.679	-.707	302	.480

		Levene's test for equality of variances		t-test for equality of means		
		F <sup>a</sup> .	Sig.	t <sup>b</sup>	df	Sig. (2-tailed)
	Equal variances not assumed			-.701	179.105	.484
Intelligent accountants	Equal variances assumed	1.516	.219	.600	302	.549
	Equal variances not assumed			.578	178.702	.564
Self-efficacy	Equal variances assumed	1.227	.267	.636	302	.525
	Equal variances not assumed			.634	195.259	.527
Recognition	Equal variances assumed	.000	.987	.968	302	.334
	Equal variances not assumed			.968	196.740	.334
Work satisfaction	Equal variances assumed	.244	.622	-.620	302	.536
	Equal variances not assumed			-.621	197.919	.535
Negative outcome expectations	Equal variances assumed	.027	.870	-.465	302	.642
	Equal variances not assumed			-.467	199.632	.641
Intentions	Equal variances assumed	.015	.903	.342	302	.733
	Equal variances not assumed			.342	197.026	.733

<sup>a</sup>. F-statistics (the statistic used for ANOVA)

<sup>b</sup>. Levene's statistical test of comparing two means

Source: Author's own compilation

The null hypothesis of equal variances assumed could not be rejected (all *p* values > 0.05) and thus we can assume equal variances for all the factors.

The t-test results in Table 4.8 indicated that there was a statistically significant difference ( $t = -2.987$ ,  $p = 0.003$ ), at the 1% level of significance, between female and male respondents with respect to negative perception of the accounting profession, with male respondents having a higher mean perception value of 2.6625 than female respondents (mean = 2.2243). This implies that females disagreed more regarding the negative perceptions of accounting than their male counterparts. The results indicate that the null hypothesis of no difference between females and males could be rejected for this factor, which therefore points to support the hypothesis that gender groups differ regarding the negative perception of the accounting profession. No statistically significant differences (all  $p$  values  $> .05$ ) were found regarding the rest of the factors of respondents' perceptions of the accounting profession between females and males. This finding is consistent with previous research by Mbawuni (2015) where results revealed that there was a statistically significant difference between the perceptions of male and female undergraduate students in Ghana with respect to negative perceptions of the accounting profession and accountants (refer section 2.4.2.1). The current findings opposed the findings of previous studies conducted by Rusmita (2018) in Pakistan and Alanezi *et al.* (2016) in Kuwait where results showed no difference in learners' perceptions based on gender difference in choosing a career path as accounting (refer section 2.4.2.1).

#### **4.12.2 Race group**

As mentioned in Chapter 2 (refer section 2.4.2.2), professional accounting bodies have been putting more efforts into addressing aspects of racial transformation from secondary school level to qualifying as a CA(SA) (SAICA, 2018b:16). Despite these initiatives, only 10.25% and 3.77% of all 44 535 CA(SAs) as at 31 October 2018 were from the African and coloured demographics respectively (SAICA, 2018a). Hence, race was considered a particularly important variable to investigate regarding learners' perceptions of the accounting profession as a career.

To determine whether statistically significant differences exist between the race groups (African, Asian, coloured, Indian and white) with respect to each of the nine identified factors of respondents' perceptions of the accounting profession, a non-parametric Kruskal–Wallis (K–W) one-way ANOVA by ranks test ( $X^2$ ) was used to test the hypothesis. The Kruskal–Wallis test can be used when three or more independent

groups need to be compared based on a single variable, and is used due to small group sizes for two of the three groups (see Ostertagová *et al.*, 2014:115). In the current study, a 5% level of significance was used. For the purpose of the current study, the researcher excluded the white race group due to a very low number of respondents in this group (refer section 4.4.1). The three groups considered were categorised as African, coloured and Indian and the results of the analysis are shown in Table 4.9.

The hypothesis that was tested was:

Testing hypothesis H2: There is a statistically significant difference between the African, coloured and Indian race groups with respect to each of the nine identified factors of perceptions of the accounting profession.

**Table 4.9: Kruskal–Wallis ANOVA by ranks test results**

			African (N = 255)	Coloured (N = 20)	Indians (N = 21)
	X <sup>2</sup> (df=2) <sup>a</sup>	Sig.	Mean rank	Mean rank	Mean rank
Positive perceptions	.520	.771	147.40	149.10	161.33
Negative perceptions	2.163	.339	149.61	160.18	123.95
Dull accountants	6.142	.046	153.40	115.73	120.17
Intelligent accountants	3.142	.208	145.60	179.38	154.33
Self-efficacy	.960	.619	146.67	155.45	164.07
Recognition	.569	.753	148.46	138.50	158.50
Work satisfaction	.654	.721	146.91	157.08	159.67
Negative outcome expectations	4.087	.130	152.21	114.85	135.45
Intentions	.715	.699	146.99	162.95	153.12

<sup>a</sup>. Degrees of freedom (df) = 2 for all t-values

Source: Author's own compilation

The results from the Kruskal–Wallis test show that there was a statistically significant difference ( $x^2(2) = 6.142$ ,  $p = .046$ ) at the 5% level of significance, between the African, coloured and Indian race groups with respect to the factor 'dull accountants', with a mean rank of 153.40 for Africans, 115.73 for coloureds and 120.17 for Indians

indicating that Africans tend to consider accountants duller than the other two race groups. No statistically significant differences were found between the three race groups for the rest of the factors of perception of the accounting profession (all  $p$  values  $> .05$ ).

#### 4.12.3 Accounting as a subject at high school

To determine whether statistically significant differences existed at the time of this study between the respondents who had Accounting as a subject at high school and those who did not (referred to as 'non-accounting respondents') with respect to each of the nine identified factors of respondents' perceptions of accounting, the Student's t-test for independent groups was used to test the hypothesis. A 5% level of significance was used.

The hypothesis that was tested was:

Testing hypothesis H3: There is a statistically significant difference between the accounting and non-accounting respondent group with respect to each of the nine identified factors of perceptions of the accounting profession.

The mean and SD of the accounting and non-accounting respondents are presented in Table 4.10.

**Table 4.10: Mean and standard deviations for accounting and non-accounting respondents with respect to each of the nine identified factors of perceptions of the accounting profession**

	Accounting learners (N = 193)		Non-accounting learners (N = 112)	
	Mean	SD	Mean	SD
Positive perceptions	4.1054	.76271	3.90924	1.03659
Negative perceptions	2.1140	1.06981	2.8013	1.33015
Dull accountants	2.6235	1.16064	2.9107	1.35418
Intelligent accountants	4.1166	.94683	3.8482	1.09840
Self-efficacy	4.1770	.81434	4.1480	.92003
Recognition	4.0052	.92476	4.1864	.86844
Work satisfaction	3.9741	.86407	4.0089	.89418

Negative outcome expectations	2.7241	1.21593	3.0759	1.36264
Intentions	3.5577	1.22858	3.1150	1.40754

Source: Author's own compilation

The results of the Student's t-test for independent groups are tabled below.

**Table 4.11: Independent samples t-test**

		Levene's test for equality of variances		t-test for equality of means		
		F	Sig.	t	df	Sig. (2-tailed)
Positive perceptions	Equal variances assumed	9.764	.002	1.891	303	.060
	Equal variances not assumed			1.747	181.353	.082
Negative perceptions	Equal variances assumed	11.497	.001	-4.938	303	.000
	Equal variances not assumed			-4.636	194.159	.000
Dull accountants	Equal variances assumed	3.697	.055	-1.958	303	.051
	Equal variances not assumed			-1.880	204.340	.062
Intelligent accountants	Equal variances assumed	4.004	.046	2.248	303	.025
	Equal variances not assumed			2.161	205.299	.032
Self-efficacy	Equal variances assumed	3.324	.069	.286	303	.775
	Equal variances not assumed			.277	209.804	.782
Recognition	Equal variances assumed	.524	.470	-1.686	303	.093
	Equal variances not assumed			-1.715	244.050	.088
Work satisfaction	Equal variances assumed	.960	.328	-.335	303	.738

		Levene's test for equality of variances		t-test for equality of means		
		F	Sig.	t	df	Sig. (2-tailed)
Negative outcome expectations	Equal variances not assumed			-.332	225.596	.740
	Equal variances assumed	3.045	.082	-2.329	303	.021
Intentions	Equal variances not assumed			-2.260	211.210	.025
	Equal variances assumed	8.060	.005	2.874	303	.004
	Equal variances not assumed			2.772	207.410	.006

Source: Author's own compilation

The null hypothesis of equal variances assumed could not be rejected ( $p$  value  $> 0.05$ ) for five of the factors and one could thus assume equal variances. For the factors 'negative perceptions', 'intelligent accountants', 'negative outcome expectations' and 'intentions', the null hypothesis of equal variances could not be assumed and the t-test value for equal variances not assumed were used in these cases.

The t-test results in Table 4.11 portrayed that there were statistically significant differences for four of the factors between the accounting and non-accounting respondents with respect to:

- negative perceptions of the accounting profession ( $t = -4,636$ ,  $p = 0.000$ ), with non-accounting respondents having a higher mean perception value of 2.8013 than accounting respondents (mean = 2.1140);
- intelligent accountants ( $t = 2.161$ ,  $p = 0.032$ ) with a higher mean perception value of 4.1166 for accounting respondents than for non-accounting respondents (mean = 3.8482);
- negative outcome expectations ( $t = -2.260$ ,  $p = 0.025$ ), with non-accounting respondents having a higher mean perception value of 3.0759 than accounting respondents (mean = 2.7241); and



- intentions to pursue an accounting career ( $t = 2.772$ ,  $p = 0.006$ ), with a higher mean perception value of 3.5577 for accounting respondents than for non-accounting respondents (mean = 3.1150).

These findings extend previous research by Madsen (2015) where findings revealed that non-accounting high school learners may particularly be likely to be interested in pursuing an accounting career because of perceived financial rewards as compared to accounting learners who may be interested due to their personal interest (refer section 2.4.6.1 and 2.5.2).

This implies that accounting respondents disagreed with the perceived negative perceptions of the accounting profession and negative accounting outcome expectations but agreed with the intentions to pursue an accounting career and perceived accountants as intelligent more than their non-accounting counterparts. The results therefore point to support of hypothesis (H3) that studying accounting as a subject at high school influences the perceptions of accounting as a career. No statistically significant differences ( $p$  values  $> .05$ ) were found for the rest of the dimensions of respondents' perceptions of the accounting profession between the accounting and non-accounting respondent groups.

#### **4.12.4 Academic performance in accounting**

To determine whether statistically significant differences existed between respondents' level of academic performance in accounting with respect to each of the nine identified factors at the time of this research, a one-way ANOVA was used to test the hypothesis. The one-way ANOVA was an appropriate technique to use because five independent performance groups were being compared and the sample size of each group was large enough (cf. Kothari, 2004:127). A 5% level of significance was used. In order to obtain data for the analysis of respondents' level of academic performance in accounting, the percentage of the total mark obtained by the respondents in their last Accounting examination were used. The five groups' levels of academic performance were: below level 4, level 4, level 5, level 6, and level 7 (refer section 4.4.3).

The hypothesis that was tested was:

Testing hypothesis H4: There is a statistically significance difference between respondents' level of academic performance in accounting subject groups with respect to each of the nine identified factors of perceptions of the accounting profession.

The results of the ANOVA test are tabled below.

**Table 4.12: ANOVA test results**

		Sum of squares	df	Mean square	F	Sig.
Positive perceptions	Between groups	2.037	4	.509	.837	.503
	Within groups	123.457	203	.608		
	Total	125.493	207			
Negative perceptions	Between groups	8.344	4	2.086	1.711	.149
	Within groups	247.557	203	1.219		
	Total	255.901	207			
Dull accountants	Between groups	8.885	4	2.221	1.598	.176
	Within groups	282.110	203	1.390		
	Total	290.995	207			
Intelligent accountants	Between groups	3.780	4	.945	1.186	.318
	Within groups	161.677	203	.796		
	Total	165.457	207			
Self-efficacy	Between groups	9.594	4	2.398	3.736	.006
	Within groups	130.329	203	.642		
	Total	139.923	207			
Recognition	Between groups	2.658	4	.665	.791	.532
	Within groups	170.528	203	.840		

		Sum of squares	df	Mean square	F	Sig.
	Total	173.187	207			
Work satisfaction	Between groups	1.461	4	.365	.497	.738
	Within groups	149.256	203	.735		
	Total	150.717	207			
Negative outcome expectations	Between groups	5.448	4	1.362	.878	.478
	Within groups	314.879	203	1.551		
	Total	320.327	207			
Intentions	Between groups	4.294	4	1.074	.667	.616
	Within groups	326.853	203	1.610		
	Total	331.147	207			

Source: Author's own compilation

The result of the comparison between the five levels of academic performance in accounting groups shows that there was only a statistically significant difference ( $F(4; 203) = 3.736, p = .006$ ) with respect to self-efficacy beliefs. As the  $p$  value  $< 0.05$ , the null hypothesis was rejected. Furthermore, no statistically significance difference ( $p > 0.05$ ) between respondents' level of academic performance in accounting groups were observed with respect to the other eight identified factors of perceptions of the accounting profession.

As the one-way ANOVA produced a statistically significant difference between the respondents' five levels of academic performance in accounting groups with respect to self-efficacy beliefs, this study used the post hoc multi-comparison Tukey Honestly Significant Difference (HSD) test to identify which combinations of the five groups were statistically different. Table 4.13 shows the post hoc test result.

**Table 4.13: Post hoc result of difference between the respondents' five levels of academic performance in Accounting with respect to self-efficacy beliefs**

(I <sup>a</sup> ) performance	(J <sup>b</sup> ) performance	Mean difference (I-J)	Std. error	Sig.
< Level 4	Level 4	-.39369	.16078	.107
	Level 5	-.24396	.16741	.591
	Level 6	-.54725*	.15961	.007
	Level 7	-.48602	.18677	.074
Level 4	< Level 4	.39369	.16078	.107
	Level 5	.14973	.18301	.925
	Level 6	-.15356	.17591	.907
	Level 7	-.09233	.20088	.991
Level 5	< Level 4	.24396	.16741	.591
	Level 4	-.14973	.18301	.925
	Level 6	-.30329	.18199	.457
	Level 7	-.24206	.20622	.766
Level 6	< Level 4	.54725*	.15961	.007
	Level 4	.15356	.17591	.907
	Level 5	.30329	.18199	.457
	Level 7	.06122	.19995	.998
Level 7	< Level 4	.48602	.18677	.074
	Level 4	.09233	.20088	.991
	Level 5	.24206	.20622	.766
	Level 6	-.06122	.19995	.998

\* The mean difference is significant at the 0.05 level

<sup>a</sup>. Single group

<sup>b</sup>. Number of groups

Source: Author's own compilation

The results Tukey's post hoc test for pairwise comparisons reflected in Table 4.13 show that only one statistically significant difference ( $p = 0.007$ ) existed between < level 4 and level 6. This implies that respondents who performed well (level 6) in accounting had high self-efficacy beliefs in any given accounting task as compared to their counterparts who performed poorly (< level 4). This is in line with a study conducted by Abdullah *et al.* (2016) where findings indicated that learners who

performed extremely well in high school Accounting felt adequately prepared for an undergraduate accounting degree and a future career in accounting compared to those who did not performed well in Accounting (refer section 2.5.1).

#### 4.12.5 Having an accountant in the family

To determine whether statistically significant differences existed between the respondents with an accountant and without an accountant as a family member with respect to each of the nine identified factors, the Student's t-test for independent groups was used to test the hypothesis. A 5% level of significance was used.

The hypothesis that was tested was:

Testing hypothesis H5: There is a statistically significant difference between respondents with and without an accountant as a family member with respect to each of the nine identified factors of perceptions of the accounting profession.

The mean and SD are presented in Table 4.14.

**Table 4.14: Mean and standard deviation for respondents with and without an accountant as a family member with respect to each of the nine identified factors of perceptions of the accounting profession**

	With accountant as a family member (N = 134)		Without an accountant as a family member (N=165)	
	Mean	SD	Mean	SD
Positive perceptions	4.2152	.73600	3.8980	.95842
Negative perceptions	2.2351	1.21464	2.4576	1.22276
Dull accountants	2.6443	1.25669	2.7899	1.24408
Intelligent accountants	4.0448	.95473	4.0242	1.04736
Self-efficacy	4.2795	.74668	4.0693	.93273
Recognition	4.1737	.81510	3.9806	.97536
Work satisfaction	4.0045	.76403	3.9661	.96136
Negative outcome expectations	2.7369	1.26822	2.9455	1.28431
Intentions	3.4722	1.20419	3.3568	1.38069

Source: Author's own compilation

The results of the Student's t-test for independent groups are tabled in Table 4.15.

**Table 4.15: Independent samples t-test**

		Levene's test for equality of variances		t-test for equality of means		
		F	Sig.	t	df	Sig. (2-tailed)
Positive perceptions	Equal variances assumed	9.194	.003	3.150	296	.002
	Equal variances not assumed			3.236	296.118	.001
Negative perceptions	Equal variances assumed	.267	.606	-1.569	296	.118
	Equal variances not assumed			-1.571	285.294	.117
Dull accountants	Equal variances assumed	.032	.858	-1.002	296	.317
	Equal variances not assumed			-1.001	283.381	.318
Intelligent accountants	Equal variances assumed	2.301	.130	.175	296	.861
	Equal variances not assumed			.177	293.025	.860
Self-efficacy	Equal variances assumed	7.265	.007	2.116	296	.035
	Equal variances not assumed			2.165	296.945	.031
Recognition	Equal variances assumed	2.922	.088	-1.404	296	.068

		Levene's test for equality of variances		t-test for equality of means		
		F	Sig.	t	df	Sig. (2-tailed)
Work satisfaction	Equal variances not assumed			-1.406	296.746	.063
	Equal variances assumed	6.319	.012	.376	296	.707
	Equal variances not assumed			.385	296.872	.701
Negative outcome expectations	Equal variances assumed	.215	.644	-1.404	296	.161
	Equal variances not assumed			-1.406	285.943	.161
Intentions	Equal variances assumed	5.968	.015	.760	296	.448
	Equal variances not assumed			.771	295.466	.441

Source: Author's own compilation

For five of the factors, the null hypothesis of equal variances assumed could not be rejected ( $p$  value  $> 0.05$ ) and one may thus assume equal variances. For the factors 'positive perceptions', 'self-efficacy', 'work satisfaction' and 'intentions', the null hypothesis of equal variances could not be assumed, and the t-test value for equal variances not assumed was used in these cases.

The t-test results reflected in Table 4.15 indicated that there were statistically significant differences between respondents with an accountant and those without an accountant as a family member with respect to –

- positive perceptions of the accounting profession ( $t = 3.236, p = 0.001$ ), with a higher mean value of 4.2152 for respondents with an accountant as a family member than for those without an accountant (mean = 3.8980); and
- self-efficacy beliefs ( $t = 2.165, p = 0.031$ ) with a higher mean value of 4.2795 for respondents with an accountant as a family member than for those without an accountant as family member (mean = 4.0693).

The results therefore tend to support of the hypothesis that having a family member who is an accountant can positively influence respondents' perception towards the accounting profession as career. This implies that respondents who had a family member who was an accountant tended to have positive perceptions towards the accounting profession, and they also had high self-efficacy beliefs that they could be successful in any given accounting task.

#### **4.13 CHAPTER CONCLUSION**

This chapter presented and reported on the findings of the study aimed to determine the perceptions of high school learners of accounting as a career and whether the factors, the social cognitive career theory as well as other identified career factors influenced these learners' career interests and intentions in accounting.

In order to attain the aim and objective of the study, the perceptions and opinions of respondents were obtained using a self-administered paper-based questionnaire. The data were analysed quantitatively using SPSS to provide the researcher with an informed understanding of the possible factors influencing learners' career interest and intentions in accounting.

The results from the analysis (refer sections 4.4.1 and 4.4.2) revealed that the majority of respondents were from the black population group (83.6%), Setswana-speaking (72.1%) and attending public schools (81.6%). Although the majority of the high schools were offering Accounting as a subject, approximately 40% of the respondents were not taking Accounting as a subject. In terms of performance, 20.7% of the respondents scored an average mark below 50% in their last Accounting examination, and approximately 60% of the respondents scored an average mark of below 60% in their last Mathematics examination, which is a requirement to gain admission into a



BCom in chartered accountancy at any SAICA-accredited institute of higher learning, which is a gateway towards becoming a CA.

In Chapter 2, literature revealed that making a career decision has always been one of the most challenging concerns of high school learners (Vertsberger & Gati, 2016:145). The findings (refer section 4.4.3) show that 86.2% of the respondents had already decided on a career path to follow and they made these decisions during Grade 8 to 11. The results indicated that 41.3% of the respondents had considered Accounting as a major to study at university, and this decision was influenced by their personal interest. The results further indicated that the majority of the respondents expressed positive perceptions of the accounting profession and accountants, and had a high self-efficacy belief to succeed in any given task in the accounting discipline. The majority of the respondents agreed that to them, the most influential accounting outcome expectation was that they expected to receive an excellent job offer (79.3%) and earn an attractive salary (80%) if they were to pursue a career as accountant. In this regard, the analysis revealed that all the social cognitive career theory factors – person inputs, environmental factors, self-efficacy beliefs and outcome expectations – were important in explaining high school learners' intentions regarding accounting as a career.

An EFA was conducted using principal axis factoring as extraction method, and nine factors were identified (refer section 4.9). Pearson's correlation coefficient was computed to evaluate the strength and direction of the linear relationship between the nine factors (refer section 4.11). The results in this regard show that 17 out of 36 variables correlations were statistically significant and were greater than or equal to  $r = .315$ ,  $p < .05$ , two-tailed. However, a very weak inverse relationship existed between respondents with negative accounting perceptions and intentions to pursue an accounting career  $r = -.005$ ,  $p < .02$ . This implies that respondents with stereotypical perceptions of the accounting profession do not have any intentions to pursue a career in the discipline.

Finally, non-parametric tests were performed to determine the differences between the demographics and respondents' characteristics (gender, race, offering of Accounting as a subject at high school, performance in the subject Accounting and having an accountant in the family) with respect to the dimensions of respondents' perceptions

of the accounting profession (refer section 4.12). Although gender role and race did not perform as expected, gender-role orientation and race group played a significant role with respect to negative perceptions of the accounting profession and the factor 'dull accountants' respectively. While offering Accounting as a subject and having an accountant in the family played a significant role, learners' performance in the subject Accounting did not play any significant role on their choice of accounting as a career.

## CHAPTER 5

### SUMMARY, INTERPRETATIVE DISCUSSIONS, CONCLUSION AND RECOMMENDATIONS

#### 5.1 INTRODUCTION

This dissertation is based on research directly related to the decline in accounting enrolments and ongoing criticism due to high school learners' poor performance in the Accounting subject in South Africa (refer Table 1.1). The decline suggests that accounting as an intellectual discipline might be losing its appeal to high school learners and the decline might magnify in the future and negatively affect the accounting profession if care is not taken (Gaffikin, 2014:5; Rusmita, 2018:14). Given the increasing demand for accounting graduates and, more importantly, the scarcity of qualified accounting professionals in South Africa (Botha, 2015:122; Odendaal & Joubert, 2011:23; SAICA, 2017:14; Van Rooyen 2015a:2), it was vital to obtain a theoretical and empirical understanding of high school learners' perceptions of accounting as a career and factors that influence their career interest in the discipline.

A review of literature revealed that choosing a career is often influenced by external factors, such as parental expectations, social influence, self-efficacy, outcome expectations, high earnings prospects, job market considerations, perceived image of the profession, exposure to the subject field in high school, genuine interest in the subject, mass media and timing of the career decision (Apostolou *et al.*, 2015:54; Lent *et al.*, 1994:79; Rababah, 2016:25; Shuttleworth, 2014:336). However, previous career studies conducted in South Africa with regard to the accounting field have paid attention to potential tertiary accounting learners in general. Limited empirical research has focused on when the high school learners make their career choices.

Guided by the social cognitive career theory of Lent *et al.* (1994), the current study aimed to close multiple literature gaps that continue to challenge the accounting profession, and hence evoke the contention acclaimed by many high school learners that the accounting profession is difficult to pursue. In doing so, the study strove to make theoretical and empirically grounded contributions towards filling the gaps in existing literature and also to add credence and weight to the existing body of

knowledge dealing with perceptions of high school learners regarding accounting as a career.

In this regard, the primary purpose of this study was to explore the preconceived perceptions of high school learners of accounting as a career. In order to analyse their opinions and perceptions, the sub-objectives of the study were to investigate the extent to which the social cognitive career theory factors influence these learners' career interests and intentions in accounting; and to explore which other factors influence these learners' career and academic interest in accounting (refer section 1.4.2).

This chapter commences by providing a summary of the entire research. Next, the main research findings based on the review of related literature and empirical data are discussed and expounded in the light of their significance to the study. Based on the findings, conclusions and recommendations are made, including the adoption of possible strategies that could encourage the most motivational and brightest learners to pursue a career in accounting as this will improve the quality of professional accountants needed by the business world. The chapter also outlines the limitations of the study and suggests areas for further research pertaining to the subject matter.

## **5.2 SUMMARY OF THE VARIOUS CHAPTERS OF THE STUDY**

This dissertation encompasses five chapters as follows:

Chapter 1 provided an overview of the background information concerning learners' perceptions of accounting as a career. The chapter also provided the rationale for the study as well as a concise description of the research problem and questions that guided the research study. The chapter further highlighted the research design and methodology used to conduct the study, including the significance of the study. The chapter concluded by providing a detailed explanation of the various key terms and the chapter outline for the dissertation.

In Chapter 2, the literature review, which explored learners' perceptions of accounting as a career, was reflected. The literature review referred to various studies that suggested a gap between what learners perceive of the accounting profession and what the accounting profession is all about. To understand the core concepts of the study, the social cognitive career theory of Lent *et al.* (1994) was adopted to explore

cognitive factors influencing learners' career choices in accounting. A review of the literature also revealed possible non-cognitive factors influencing learners' career choices in accounting.

Chapter 3 described in detail the research design and the methods employed to obtain empirical facts on learners' perceptions of accounting as a career. The research scope and paradigm were explained to show how philosophical assumptions that shaped the research design and approach were chosen and the motivations for it. The selection of the research design and methods was explained together with a motivation of their importance in realising the objectives of the study. The study adopted a quantitative research approach using a survey questionnaire to investigate learners' perceptions of accounting as a career. The unit of analysis, sampling techniques in addition to data collection and analysis techniques were also highlighted. This chapter concluded by elaborating on the validity and reliability of the research instrument along with ethical considerations for the study.

Chapter 4 reported on the research findings, results and analysis of the empirical data gathered from a survey questionnaire to high school learners in eight randomly selected high schools in the Mafikeng area. From a quantitative point of view, the chapter presented and interpreted respondents' perceptions of the accounting profession as a career. The chapter as well detailed an EFA as well as correlation analysis to test the significant correlations between perceptions of the respondents and factors influencing these perceptions. Lastly, a non-parametric test was conducted to determine the relationship between learners' demographic characteristics and perceptions of dimensions of the accounting profession.

Chapter 5 provides a summary, interpretive discussion, the conclusion and recommendations. The chapter started with an overview of the chapters of the dissertation. A summary of the major findings from the research questions as discussed in Chapter 4 is also presented. The chapter further provides recommendations on possible strategies that could attract the best and brightest learners towards a career in accounting and ways to improve their performance in the subject. The chapter concludes by suggesting areas for further research regarding the theme of the study.

### **5.3 MAIN FINDINGS IN RESPONSE TO EACH OF THE EIGHT RESEARCH QUESTIONS**

The research study was conducted to increase the limited body of knowledge available on learners' perceptions of accounting as a career in an effort to alleviate the continued decline in accounting enrolments and pass rates. The central philosophical assumption (refer section 3.3) made in this study was that learners' perception of the accounting profession is a social reality and is neither true nor false. The study drew on a rich body of existing literature and adopted the social cognitive career theory of Lent *et al.* (1994) to understand predictors of high school learners' perceptions and choice actions of accounting as academic major and subsequent career path. In this regard, a quantitative research approach with a survey questionnaire, framed within a positive paradigm, was employed to investigate high school learners' perceptions of the accounting profession and to determine whether these perceptions influenced their career intentions in accounting.

It was clear from the literature reviewed in Chapter 2 that making a career decision is not just complex but influenced by many vital factors (Apostolou *et al.*, 2015:54; Lent *et al.*, 1994:79; Shuttlesworth, 2014:336; Vertsberger & Gati, 2016:145). However, empirical findings for this study revealed that the majority of high school learners have already decided on a career path to follow and most of them made these decisions during Grade 8 to 11 (refer section 4.4). Based on the theoretical foundation and the results of the empirical study, the following findings emerged, and conclusions were made on learners' perceptions of accounting as a career.

Firstly, a summary of the personal and demographic profile (refer section 5.3.1) was given, followed by a summary of learners' perceptions of the accounting profession and accountants (refer section 5.3.2). Lastly a summary of research findings to answer each of the research questions stated in section 1.4.3 of the current study, was presented (refer sections 5.3.3 to 5.3.10).

#### **5.3.1 Summary of personal and demographic profile**

The research findings clearly indicated that the majority of the respondents for this study were females (67.1%), with Setswana (72.1%) as their first and home language, and they were largely identified as segments of the black population group (83.6%).

These findings indicated that there was a lack of diversity on learners in the Mafikeng area in terms of gender, language and race.

With regard to educational background, the study revealed that a large number of learners in the Mafikeng area attended public schools (81.6%) and a substantial percentage of these schools were offering accounting as a subject (96.4%). While 46.9% of the respondents were in Grade 12, 63.3% of them were currently studying Accounting as a subject, and only 34.1% and 41% of them scored an average mark of 60% and above in their previous Accounting and Mathematics examinations respectively.

It was also clear that the majority (86.2%) of the respondents had already decided on a major to study during tertiary education or post-school education and most of them had made these decisions during high school (Grade 8–12). However, only 41.3% of the respondents had decided to study Accounting as a major at university and these decisions were mostly influenced by their own personal interest.

### **5.3.2 Summary of respondents' perceptions of the accounting profession and accountants**

The empirical findings of the study revealed that participating learners' perceptions about the accounting profession were not in line with stereotypical impressions of the accounting profession and accountants as identified during the literature review and reflected in section 2.2.4. Although the majority (34.1%) of the learners were not performing well in the subject Accounting, the study found that they perceived the accounting profession as prestigious, as a respected profession, high in demand for the job market, a high-profile career, among the top paying profession in South Africa as well as an interesting but challenging career. Furthermore, the majority of the respondents viewed accountants as intelligent and effective communicators. This implies that, despite the difficulty posed by the Accounting subject, the participating learners still had a positive attitude towards the profession. The findings further revealed that there was a strong positive relationship between positive perception of the accounting profession and learners' intentions to pursue a career in the discipline (refer section 4.11).

In sections 5.3.3 to 5.3.10, a summary of the findings from the research reported on in Chapters 2–4 to answer the research questions follows. The discussion of the findings is centred on the five hypotheses that were tested and reported on in Chapter 4 (refer section 4.12).

### 5.3.3 Person inputs

The first factor deduced from the social cognitive career theory was the influence of person inputs such as gender and race on learners' career choice in accounting. In this regard, the study investigated the different perceptions high school learners have when choosing a career as accountant and determined whether there was a difference in their perceptions based on gender and race. The following research question was answered.

#### Research question 1

To what extent do person inputs, such as gender, race and culture influence the career choices of high school learners?

According to the social cognitive career theory of Lent *et al.* (1994), person inputs such as gender, race and cultural beliefs are influential components of career choice that contribute directly to learning experience.

Contrary to existing literature (refer section 2.4.2), the study found that there is a statistically significant difference between the perceptions of female and male learners regarding negative perceptions of the accounting profession (refer section 4.12.1). Compared to their female counterparts, male learners were found to have stereotypical negative attitudes towards the accounting profession on the basis that the profession is unethical, uninteresting, boring and characterised by low employment rates in terms of opportunities and job availabilities. Although the SAICA statistic shows that there are more male than female CAs in SA, these findings might however be discouraging in that there is already a gap in the accounting sector, especially in terms of the female gender segment of the total SA population (Marshall, 2014; Odendaal & Joubert, 2011:23; SAICA, 2017:14).



In terms of race, black learners tended to consider accountants as dull people more than the coloured and Indian race groups and they were less inclined than the coloured and Indian race group towards pursuing a career in accounting (refer section 4.12.2). The finding of this study argued in line with current debates (such as by Negash, 2011; SAICA, 2018a) that, despite efforts by the Thuthuka Bursary Fund initiatives and professional accounting bodies to address the issues of racial transformation from secondary school level through to qualification as a CA(SA), on 31 October 2018, only 10.25% and 3.77% of all 44 535 CA(SAs) were from the African and coloured demographics respectively (SAICA, 2018a:16). This implies that, despite intensive efforts by accounting professional bodies to attract the black race group to the accounting profession, recruitments continue to be difficult and show no improvements.

#### **5.3.4 Background environmental influences**

Background environmental factors were the second factor deduced from the social cognitive career theory to influence learners' career choice in accounting. The survey was designed to solicit information relating to the extent to which parents and/or relatives, accounting teachers, career counsellors, social media, recruitment promotional schemes of professional firms such as PwC and professional accounting bodies such as SAICA influence the career choices of high school learners (refer Figure 4.3). The following research question was answered.

#### **Research question 2**

Which effect does social environmental conditions, such as status, education, social media, parents and/or third parties have on the career choices of high school learners?

According to the social cognitive career theory (refer section 2.4.3), environmental conditions and events, such as socio-economic status, school background including the resource base of schools, subjects offered by the school, learners' home environment, possible inferior high school education, family training experiences and resources, neighbourhood and community as well as educational system exert significant influences on learners' career choice processes (Van Wyk, 2011:145).

The research findings indicated that learners whose parent and/or relative was an accountant tended to have positive perceptions towards the accounting profession as a career and had high self-efficacy beliefs that they could be successful in any given accounting task, and could successfully become a qualified accountant just like their parent or relative. It can be concluded that parents and relatives exert significant influence on their children's career decision-making.

The study further revealed that learners who took Accounting as a subject at high school specifically had positive perceptions of the accounting profession and were intent on pursuing an accounting career based on their personal interest, classroom experience and performance in the subject. On the other hand, non-accounting learners expressed a negative perception of the accounting profession but believed that accountants were intelligent, and they associated the profession with negative outcome expectations such as facing discrimination in the work place, experiencing loneliness and social disapproval as well difficulty in negotiating work and family roles.

The results also showed that there was no significant influence in terms of the type of school (public or private), accounting teachers, career counsellors, social media, recruitment promotional schemes of professional firms such as PwC and professional accounting bodies such as SAICA on the choice of an accounting career.

### **5.3.5 Learning experience**

The third indicator deduced from the theoretical considerations of the social cognitive career theory of Lent *et al.* (1994), which influences learners career choice in accounting was learning experience. The next research question was answered.

#### **Research question 3**

Which influence does the exposure to a high school Accounting subject have on the career choices of high school learners?

According to the social cognitive career theory of Lent *et al.* (1994), learning experience is a midway cognitive factor that mirrors the effects of person inputs and background contextual affordance through to self-efficacy and outcome expectation from which career interest and goals are developed. The literature review (refer section

2.4.4) indicated that while learners are at school, they go through varied learning experiences as they interact with the curriculum depending on the subjects they study in school, and their performance in these subjects could affect acceptance into HEIs, choice of university major, and subsequent career path (Edwards & Quinter, 2011:81; Tenaw, 2013:4). The literature further revealed that learners also learn from the behaviours of those who are already in the profession.

Consistent with the social cognitive career theory, the study revealed that learners' attitude towards the accounting profession and the Accounting subject has a positive significant influence on their intentions to pursue an accounting career. Results also indicated a very weak inverse relationship between respondents with negative perceptions of the accounting profession and learners' intentions to pursue an accounting career. Therefore, learners who perceived the accounting profession as challenging, boring and associate the accounting profession and accountants with unethical behaviour due to recent accounting scandals have no intentions of following a career in the discipline.

### **5.3.6 Self-efficacy beliefs**

Learners' own self-efficacy belief was the fourth factor deduced from the social cognitive career theory that influenced learners' career choice in accounting. The survey was designed to solicit information relating to the extent to which learners' own self-efficacy belief of an accounting career influences their career choice (refer section 4.6). The following research question was answered.

#### **Research question 4**

To which extent do high school learners' self-efficacy beliefs of an accounting career influence their career choice?

Findings from literature relating to the social cognitive career theory of Lent *et al.* (1994) (refer section 2.4.5) identified that learners' preconceived perceptions as well as their intentions towards accounting as a career path are highly affected by their self-efficacy beliefs. The theory further indicates that learners who are more efficacious tend to express positive rather than negative perceptions (Bandura, 1997; Silvia *et al.*,

2010:201), while learners who regard themselves as inefficacious, shy away from difficult tasks such as the Accounting subject.

Findings from the current study indicated that there is a significant correlation between self-efficacy beliefs and perceptions of accounting as well as intentions to pursue an accounting career. It was also found that most high school learners possess a high self-efficacy belief in terms of a given task. There was a statistically significant difference between learners who performed well and learners who performed poorly in Accounting with respect to self-efficacy beliefs. A deduction that emanated from the empirical results is that learners with high self-efficacy beliefs on a given task are likely to do extremely well at school compared to learners with low self-efficacy beliefs. Alternatively, learners with low self-efficacy beliefs are likely to do extremely poor at school.

### **5.3.7 Outcome expectations**

The fifth indicator deduced from the theoretical considerations of the social cognitive career theory of Lent *et al.* (1994) that influenced participating learners' career choice in accounting was accounting outcome expectations. The survey was designed to solicit information relating to the effect accounting outcome expectations, such as earnings potential and social status of an accounting career, have on the career choices of high school learners (refer section 4.7). The following research question was answered.

#### **Research question 5**

Which effect do the outcome expectations, such as earnings potential and social status of an accounting career, have on the career choices of high school learners?

In the literature review (refer section 2.4.6), it was found that extrinsic rewards, such as high earnings potential, better job security, career advancement potential, high social prestige and self-employment opportunities may be viewed by most learners as important outcome expectations in their career selection.

Consistent with the social cognitive career theory, the study found that most of the participating learners attached great importance to an excellent job offer, earning an attractive salary, meeting their financial goals, doing work they would find satisfying, contributing to society, earning respect from family and other people, and the possibility of becoming a director if they were to pursue a career as an accountant. The study further found that there are strong positive relationships between benefits of recognition and work satisfaction and learners' intentions to pursue a career as accountant. With all these benefits of recognition and work satisfaction included within the quest to become a professional accountant, it becomes a motivator for learners to pursue an accounting career.

### 5.3.8 Performance in accounting subjects

The study set out to determine the effect learners' academic achievement in the subject of Accounting has on their decision to choose accounting as a career. The following research question was answered.

#### Research question 6

Which effect does the academic achievement in accounting have on the career choices of high school learners?

The literature review (refer section 2.5.1) indicated that learners who performed extremely well in high school Accounting felt adequately prepared for an undergraduate accounting degree and a future career in accounting compared to learners who performed poor in Accounting at high school (Abdullah *et al.*, 2016:114).

Although more than half of the respondents (63.3%) had Accounting as a subject, it was found that only a small percentage (34.1%) of them performed well during their last examination in the gateway subject of Accounting. In this regard, only a few (37.4%) of them intended to pursue a BCom degree in Accounting and only 6% of these learners intended to become members of a professional accounting body such as SAICA, SAIPA, ACCA or CIMA. This confirmed the assertion that accounting as an intellectual discipline might be losing its identity as an academic discipline and public practice (Gaffikin, 2014:5; Rusmita, 2018:14).

The study exposed that there is no significant influence of learners' performance on the choice of accounting as a career. Contrary to existing literature (refer section 2.5.1), this study concluded that learners' performance in Accounting is not a good predictor of career choice in accounting.

### **5.3.9 Personal interests**

The study set out to determine the extent to which learners' own personal interest in the subject Accounting influenced their decision to choose accounting as a career. The following research question was answered.

#### **Research question 7**

To which extent does the personal interest of high school learners in the accounting subject influence their career choices?

From the feedback in section 4.4.3, it became evident that before a learner graduates from high school, he or she has already decided on a career to follow. The study found that this decision was significantly influenced by learners' own personal interests in the accounting discipline, followed by parental expectations. It shows that learners career choice decision in accounting is affected not only by their family, but also affected by their own personal interest in accounting. These implies that learners' own personal interest has a significant positive effect on choosing accounting as a career and they are more likely to choose accounting major because they considered accounting as interesting and enjoyable.

### **5.3.10 Professional career network**

The study set out to determine the extent to which people and media support high school learners to obtain information to assist them with their career choices. The following research question was answered.

### Research question 8

To which extent do people, external origination, career guidance and media support high school learners to obtain information to assist them with their career choices?

Findings revealed that accounting teachers, career counsellors, recruitment and promotional schemes of professional firms, such as PwC, and professional accounting bodies, such as SAICA, and social media were found to be the least important factors that influence learners' career choice and interest or provide information with respect to an accounting career.

#### 5.4 THE SIGNIFICANCE AND CONTRIBUTION OF THIS RESEARCH

Although many studies have been conducted in the area of perception of the accounting profession, limited or no research had been conducted on high school learners' perceptions of accounting as a career path in South Africa, particularly in the Mafikeng area. A comprehensive literature reviewed (refer Chapter 2) and an empirical study (refer Chapter 4) was undertaken to address the research problem and questions for this study (refer to section 1.4). By answering each of the research questions, the current study has advanced knowledge and contributed significantly to the body of knowledge to help accounting education, professional accounting bodies as well as education departments to better understand the factors that influence learners in choosing their career path, and possible strategies that could be implemented to attract the best and brightest SA high school learners who aspire to pursue an accounting career. Additionally, answering the research questions helped with:

- educating learners on the importance of the accounting profession in the 21st century and for South Africa as a nation;
- providing a greater awareness among professional accounting bodies and academics in South Africa who aspire to foster the need for accounting graduates;

- enhancing an understanding of and contributing to the existing body of knowledge on factors influencing high school learners' perceptions of accounting as a career;
- assisting academic institutions and professional accounting bodies to address concerns in accounting education, such as poor performance and low graduate output, as well as the sustainability of the accountancy profession in South Africa; and
- providing valuable information to assist HEIs, professional accounting bodies and accounting firms in providing career guidance, support and training for learners wishing to pursue a career in accountancy.
- Finally, knowledge of key linkages between social cognitive career theory of Lent *et al.* (1994) and the goal intentions to pursue an accounting career could assist accounting education to strengthen their learners' choices to pursue an accounting major and become a professional accountant.

## 5.5 RECOMMENDATIONS

Analysis obtained from the review of related literature (refer to Chapter 2), together with the empirical findings (refer to Chapter 4) informed the formulation of strategies that could improve learners' perceptions of accounting as a career. The study highlighted several areas where accounting education and professional accounting bodies, educational institutions, educational departments and other stakeholders could assist learners to limit or possibly eradicate the stereotypical perceptions they hold about the accounting profession and accountants.

### 5.5.1 Accounting education and professional accounting bodies

Empirical findings from the study revealed that out of the 37.4% learners who intend studying a BCom degree in accounting at tertiary education, only 7.2% acknowledged that their intentions to pursue a career in accounting were being influenced by accounting teachers, accounting firms or professional accounting bodies (refer to section 4.4.3). Furthermore, the findings revealed that only 6.2% of the learners wished to become members of an accounting professional body such as SAICA (refer to section 4.4.3). For these reasons, it is recommended that professional accounting



bodies, firms and accounting teachers should partner with the DBE and high schools to promote accounting programmes and to emphasise the importance of the profession in the current phase of the SA economy. This can be done by organising workshops and seminars that focus on careers to gain a better understanding of the accounting profession, not only for learners but also for parents, counsellors, teachers and the public.

### **5.5.2 Future study**

In addressing the principal research problem and answering the research questions, the current study indicated limitations that necessitated potential directions to be considered for further research. Firstly, the study suggests further research using a longitudinal study on learners changing perceptions of the accounting profession, which may include more factors that would better explain the learners' intentions to pursue a career in accounting. Such a study should be more diverse, encompassing the entire population of South Africa. Secondly, it is also important to conduct cross-cultural research to compare and contrast the influence of societal norms using the social cognitive career theory framework to fully comprehend the differences in career choice behaviours among high school learners across different cultural contexts. Lastly, in-depth interviews with learners could advance a better understanding of learners' perceptions of the accounting profession and the factors influencing learners to choose accounting as a career.

## **5.6 LIMITATIONS OF THE STUDY**

This study, as is often the case with social research, also encountered certain limitations. According to Lent and Brown (2006:12), efforts to test hypotheses derived from social cognitive theory require sound measures of the constructs of the theory and, because the theory is concerned with domain specific aspects of human functioning, it raises special measurement challenges. Most previous studies (refer section 3.5.5.2), however, have argued that it is not proper to conduct an empirical investigation into learners' cognitive behaviours as most of the respondents will be reluctant to volunteer information despite the assurance that they would remain anonymous. It should also be noted that the data for the current study was obtained during a particular period (June 2018) before the final examinations were written.

Learners might have reflected different opinions after weighing their end-of-year performance in different subjects. Notwithstanding these limitations, the responses obtained for this study were genuine.

In quantitative research, the level of generalisation of the findings to a broader population depends on the quality of the sampling strategy employed. The current study was limited in its design, method, measuring instrument and statistical techniques. The unit of analysis under this study was drawn at random and limited to a particular area in South Africa, namely the Mafikeng area in North West. For this reason, the sample was limited to eight high schools and in terms of participants, it was limited to 305 learners (refer section 3.5.4). Thus, the results of this study reflect only the perceptions of these respondents only.

In addition, the majority of the learners who participated in the study were minors. The influence of friends, families and teachers may therefore have inspired them not to answer the survey instrument in an honest and accurate manner thereby possibly affecting the validity of findings. Data screening was employed to identify and treat missing data and outliers.

Furthermore, the study sample consisted of mainly learners from the African (black) population (83.6%) who were predominantly Setswana-speaking (72.1%). In this regard, race and culture were therefore not representative of the SA demographics as discussed in sections 2.4.2.2 and 4.12.2. Together, the findings of this study cannot be generalised to the entire SA high school population, which comprises learners from more diverse ethnics and socioeconomic backgrounds. However, despite these limitations, this study is the first study undertaken to succeed in providing a new dimension on the perceptions of high school learners in the Mafikeng area of accounting as a career, and specifically using the social cognitive career theory framework.

## **5.7 RESEARCH CONCLUSION**

Accounting programmes continually experience high rates of decline in the number of enrolments. The researcher's awareness of this decline as well as accounting knowledge and competence shortage (Barac & Steyn, 2012:1) in South Africa

prompted the need for the theoretical and empirical understanding of high school learners' perceptions of accounting as a career. The gaps in the literature review highlighted the need to advance an understanding, and the study therefore contributes to the existing body of knowledge regarding high school learners' perceptions of accounting as career and the social cognitive career theory of Lent *et al.* (1994).

In summary, all the objectives (refer section 1.4.2) of this study were achieved. High school learners' perceptions of the accounting profession and accountants were found to have significant influences on their intentions to pursue a career in accounting. The results of this study provide sustenance for the use of the social cognitive career theory to investigate factors influencing learners' career interest and intentions in accounting. Social cognitive career theory factors such as person's inputs (gender and race), background contextual affordance, learning experience, self-efficacy beliefs and outcome expectations were found to exert significant influence on learners' career decision-making process. Other factors such as performance and personal interest in Accounting subject as well as having a family member who is an accountant were also found to significantly influence learners' perceptions and intentions towards accounting as a career.

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## ANNEXURE A

### QUESTIONNAIRE

#### PARTICIPANT INFORMATION SHEET

12 June 2018

Ethics clearance reference number: 2018\_CAS\_012

**Dear Prospective Participant**

**A learner survey on high school learners' perceptions of accounting as a career path in the Mafikeng area.**

My name is James Ako Oben, and I am currently doing research as part of my Masters' dissertation towards a degree of Master of Philosophy in Accounting Sciences under the supervision of Dr Annelien van Rooyen, Research Coordinator and Higher Degrees in the Department of Financial Accounting at the University of South Africa (Unisa). We are inviting you to participate in a study entitled *High School Learners' Perceptions of Accounting as a Career Path in the Mafikeng Area*. The purpose of the study is to investigate the current preconceived perceptions high school learners in the Mafikeng area of South Africa have about the accounting profession and whether these perceptions influence their career choices in accounting.

You have been chosen to take part in this survey because you are a high school learner and we want to know what your perceptions of the accounting profession are. There are no foreseeable risks involved in taking part in this research beyond those experienced in everyday life. While there is no financial or other direct benefit of participating in this survey, your experience as a current high school learner can however contribute much to assist towards developing programs to help other high school learners succeed in their future academic and career path. I would therefore greatly appreciate your contribution. It will take approximately 10 to 15 minutes of your time to complete the questionnaire.

Your response is used only for the purpose of this study. However, data may be used for other purposes, such as a research report, journal articles and/or conference

proceedings. Your participation in this study is completely voluntary. If you choose not to participate or to withdraw from the study at any time, there will be no penalty. Also, if you do not wish to answer any of the questions, you may skip them and move on to the next question. The information recorded is confidential; your name is not being included in the study. No identifying information of the participants will be shared with anyone who is not directly connected with the project.

Hard copies of your answers will be stored by the researcher for a period of five years in a locked cupboard/filing cabinet in the researcher private home or the research supervisors' office for future research or academic purposes. Electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Hard copies of your answers will be shredded, and/or electronic copies will be permanently deleted from the hard drive of the computer through the use of a relevant software programme after a period of five year.

This study has received written approval from the Research Ethics Review Committee of the College of Accounting Sciences at Unisa and written permission from the North West Department of Education. A copy of the approval letter can be obtained from the researcher if you so wish.

Upon completion of the study, I undertake to provide the Department of Education and your school with a bound copy of the full research report. If you have any questions concerning the research study or your participation in it, before your consent or you would like to be informed of the final research findings, please feel free to contact James Oben at 071 052 6754 or jamesoben@gmail.com

Should you have concerns about the way in which the research has been conducted, you may contact Dr Annelien van Rooyen (012 429 4539 or vrooyaa@unisa.ac.za) or the Research Ethics Representative, Mrs Lindie Grebe (012 429 4994 or grebel@unisa.ac.za).

*Thank you for taking time to read this information sheet and for participating in this study.*



## ANNEXURE A

### ASSENT TO PARTICIPATE IN THIS STUDY

I, \_\_\_\_\_ (learners name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to complete the survey questionnaire.

I have received a signed copy of the informed consent agreement.

Learner's Name & Surname.....(please print)

Learner's Signature.....Date.....

Guardian's Name & Surname.....(please print)

Guardian's Signature.....Date.....

Witness Name & Surname.....(please print)

Witness Signature.....Date.....

Researcher's Name & Surname.....(please print)

Researcher's signature.....Date.....

## SECTION 1: DEMOGRAPHICS INFORMATION

Answer each question (for statistics purposes only). Please mark with an 'X' in the box on the right the number that best characterises your response. Your honest responses and complete participation are important to the ultimate success of this study. Thank you, in advance, for your participation.

Q1	What is your gender?		
		1	Female
		2	Male
Q2	What is your home language?		
		1	English
		2	Afrikaans
		3	Setswana
		4	Other (Please specify)
Q3	What race group are you?		
		1	African
		2	Coloured
		3	Indian
		4	White
		5	Other (Please specify)
Q4	Is your high school a public or private?		
		1	Public
		2	Private
Q5	What is your current Grade at high school?		
		1	Grade 9
		2	Grade 10
		3	Grade 11
		4	Grade 12
Q6	Is your school offering accounting as a subject?		
		1	Yes
		2	No
Q7	If yes, is accounting currently one of your elected subjects?		
		1	Yes
		2	No
Q8	What is your average mark obtained for your last Accounting exam?		
		1	Below level 4 (0% - 49%)
		2	Level 4 (50% – 59%)
		3	Level 5 (60% – 69%)
		4	Level 6 (70% – 79%)
		5	Level 7 (80% – 100%)
		6	Not applicable

Q9	What is your average mark obtained for your last Mathematics/Mathematics literacy exam?		
		1	Below level 4 (0% - 49%)
		2	Level 4 (50% – 59%)
		3	Level 5 (60% – 69%)
		4	Level 6 (70% – 79%)
		5	Level 7 (80% – 100%)
		6	Not applicable
Q10	Have you decided on a major to study at university?		
		1	Yes
		2	No
Q11	If yes, when did you decide on a major?		
		1	During primary school
		2	During Grades 8-11
		3	During Grade 12 (Matriculation)
Q12	Have you considered accounting as one of the majors your wish to study at university?		
		1	Yes
		2	No
Q13	Which of the following factors influence the choice of major you wish to study at university?		
		1	My parents/ relatives
		2	My personal interest
		3	My performance in Accounting at school
		4	My Accounting teachers
		5	Career counsellors
		6	Recruitment promotional schemes of professional firms, e.g. PricewaterhouseCoopers (PwC)
		7	Recruitment promotional schemes of professional accounting bodies, e.g. the South African Institute of Chartered Accountancy (SAICA)
		8	Social media e.g. Facebook, magazine

Q14	If yes to Q12, what is the proposed qualification you wish to study at the university?			
		1	Bachelor of Commerce (BCom) chartered accounting	
		2	BCom financial accounting	
		3	BCom cost and management accounting	
		4	BCom forensic accounting	
		5	undecided	
		6	Not applicable	
Q15	Are you aware of the admission requirements into the entry level of accounting programmes at university?			
		1	Yes	
		2	No	
Q16	What is the Highest level of qualification you wish to attain?			
		1	High school	
		2	Diploma	
		3	Bachelor's degree	
		4	Honours degree	
		5	Master's degree	
		6	Doctorate degree (PhD)	
		7	Professional qualification Such as a member of SAICA	
		8	Undecided	
Q17	Do you have an accountant in your family?			
		1	Yes	
		2	No	
Q18	Which of the following professional accounting bodies are you familiar with?			
		1	SAICA	
		2	South African Institute of Professional accountants (SAIPA)	
		3	Chartered Institute of Management Accountants (CIMA)	

		4	Association of Chartered Certified Accountants (ACCA)	
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## SECTION 2: GENERAL PERCEPTIONS

Adopted from Saifuddin (2015).

We are interested in learning about your perceptions towards the accounting profession and accountants. Listed below are several items, each anchored by a five-point Likert-type response. Using the scale below, please indicate the extent to which you disagree or agree with each of the statements. In responding to the items, please mark with an 'X' the number that best characterises your response. **1=Strongly disagree, 2=Disagree, 3=Neutral, 4=Agree, 5=Strongly agree.**

### I view the accounting profession/career:

	Strongly disagree			Strongly agree	
Q19. As a prestigious profession	1	2	3	4	5
Q20. As a respected profession	1	2	3	4	5
Q21. To be high in demand in the job market	1	2	3	4	5
Q22. As a high-profile career	1	2	3	4	5
Q23. As a better paying career	1	2	3	4	5
Q24. As a challenging career	1	2	3	4	5
Q25. To lack opportunities and job availability	1	2	3	4	5
Q26. As unethical profession	1	2	3	4	5
Q27. Not interesting	1	2	3	4	5
Q28. Is boring	1	2	3	4	5

### I think people who work as accountants:

	Strongly disagree			Strongly agree	
Q29. Are anti-social	1	2	3	4	5
Q30. Are dull	1	2	3	4	5
Q31. Are uptight	1	2	3	4	5
Q32. Are very intelligent	1	2	3	4	5
Q33. Are effective communicators	1	2	3	4	5

### SECTION 3: SELF-EFFICACY BELIEFS

Adopted from Rogers and Creed (2011)

We are interested in knowing how well you believe you could handle each of the following situations, if you were to pursue an accounting career. Using the following scale, please rate how confident you are that you could complete the following tasks.

**1= No confidence at all, 2= Very little confidence 3=Moderate confidence; 4=Much confidence 5=Complete confidence.**

**If you were to pursue an accounting career, how confident are you that you could successfully accomplish everything necessary to become a professional accountant?**

	Not confidence at all			Complete confidence	
	1	2	3	4	5
Q34. I can make a plan of my educational goals	1	2	3	4	5
Q35. I can do well in school	1	2	3	4	5
Q36. I can prepare for the qualifying exams	1	2	3	4	5
Q37. I can perform well in my exams	1	2	3	4	5
Q38. I can successfully complete all coursework	1	2	3	4	5
Q39. I can pass all of my courses required for graduation	1	2	3	4	5
Q40. I can obtain best grades in high school	1	2	3	4	5

## SECTION 4: ACCOUNTING OUTCOME EXPECTATIONS

Adopted from Lent and Brown (2006)

Using the scale below, please indicate the extent to which you disagree or agree with each of the following statements. In responding to the items, please mark with an 'X' the number that best characterises your response. **1=Strongly disagree, 2=Disagree, 3=Neutral, 4=Agree, 5=Strongly agree.**

**If I were to choose a career path in accounting, I expect to:**

	Strongly disagree			Strongly agree	
	1	2	3	4	5
Q41. Receive an excellent job offer	1	2	3	4	5
Q42. Earn an attractive salary	1	2	3	4	5
Q43. Earn respect from family and other people	1	2	3	4	5
Q44. Have a prestigious lifestyle and gain social status	1	2	3	4	5
Q45. The possibility of becoming a director	1	2	3	4	5
Q46. Do work that I would find satisfying	1	2	3	4	5
Q47. Have a career that is valued by my family	1	2	3	4	5
Q48. Contribute to society	1	2	3	4	5
Q49. Meet my financial goals	1	2	3	4	5
Q50. Do work that I would find challenging	1	2	3	4	5
Q51. Face discrimination in the work place	1	2	3	4	5
Q52. Experience loneliness	1	2	3	4	5
Q53. Experience social disapproval	1	2	3	4	5
Q54. Face difficulty in negotiating work/family roles	1	2	3	4	5



## SECTION 5: INTENTION TO PURSUE AN ACCOUNTING CAREER

Adopted from Wyer *et al.* (2010)

We are interested in your intentions if you were to work as an accountant. Using the scale below, indicate how likely it is that you will undertake the following actions. **1= Not likely at all, 2= Unlikely, 3= Neutral, 4= Likely, 5= Very likely**

**In your future career, how likely is it that you will:**

	Not likely at all				Very likely
Q55. Pursue a career as an accountant	1	2	3	4	5
Q56. Apply for accounting related jobs	1	2	3	4	5
Q57. Receive a job offer in the accounting industry	1	2	3	4	5
Q58. Work in the accounting industry	1	2	3	4	5
Q59. Become an accounting professional	1	2	3	4	5
Q60. Be a successful accounting professional	1	2	3	4	5
Q61. Have a lifelong career in accounting	1	2	3	4	5
Q62. Have the ability to become an accountant	1	2	3	4	5

***Thank you for your cooperation.***

## ANNEXURE B

### ETHICAL CLEARANCE



#### UNISA COLLEGE OF ACCOUNTING SCIENCES ETHICS REVIEW COMMITTEE

Date 2018-06-05

Dear J A Oben,

ERC Reference:  
2018\_CAS\_012  
Name: J A Oben  
Student/ Staff #: 55182801

**Decision: Ethics Approval from  
2018-06-05 to 2021-06-05**

**Researcher:** J A Oben  
[55182801@mylife.unisa.ac.za](mailto:55182801@mylife.unisa.ac.za) / [jamesoben@gmail.com](mailto:jamesoben@gmail.com)

#### Working title of research:

**HIGH SCHOOL LEARNERS' PERCEPTIONS OF ACCOUNTING AS A CAREER PATH IN  
MAFIKENG AREA**

**Qualification:** Postgraduate student research - MPhil Accounting Sciences

Thank you for the application for research ethics clearance by the Unisa College of Accounting Sciences Research Ethics Review Committee for the abovementioned research. Ethics approval is granted for the period indicated above.

*The application was reviewed by the College of Accounting Sciences Research Ethics Review Committee on 20 March 2018 in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment, and approved.*

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the College of Accounting Sciences Research Ethics Review Committee.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of



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Preller Street, Muckleneuk Ridge, City of Tshwane  
PO Box 392 UNISA 0003 South Africa  
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150  
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participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.

5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data require additional ethics clearance.
7. No field work activities may continue after the expiry date of this certificate.


*Note:*

*The reference number of this certificate should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.*

Yours sincerely,



Prof L J Erasmus  
Chair of CAS RERC  
E-mail: [erasmlj1@unisa.ac.za](mailto:erasmlj1@unisa.ac.za)  
Tel: 012 429 8844



Prof E Sadler  
Executive Dean CAS

URERC 25.04.17 - Decision template (V2) - Approve

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## ANNEXURE C

### LETTER TO NORTH WEST PROVINCIAL DEPARTMENT OF EDUCATION AND SPORT DEVELOPMENT

May 28, 2018

#### **REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN HIGH SCHOOLS**

##### **High School Learners' Perceptions of Accounting as a Career Path In the Mafikeng Area**

District Director  
Department of Education and Sport Development  
10 Nelson Mandela Drive, Mafikeng  
Private Bag X10, Mmabatho 2735  
Tel: (018)388 1964 / 3383  
Fax: 086 513 9881/ (018) 8299

For attention: Mr S.D. Ntlabathi

Dear Mr Ntlabathi

I, James Ako Oben, am doing research under the supervision of Dr Annelien van Rooyen, Research Coordinator and Higher Degrees in the Department of Financial Accounting at the University of South Africa (Unisa), towards a degree of Master of Philosophy in Accounting Sciences. I have received funding from Unisa to cover any expenses relating to this project. This study is entitled *High School Learners' Perceptions of Accounting as a Career Path in the Mafikeng Area*.

I am hereby seeking your permission to approach eight high schools in the Mafikeng area to provide participants for this project. The following high schools were selected to participate in the study: Barolong High School, Batswana Commercial High School, Golf View Park High School, Curro Academy, Mafikeng High School, Mmabatho High School, Sol Plaatje Secondary School and St Mary`s High School. These schools were randomly selected because they are in the Mafikeng area and offer accounting as a subject.

The aim of the study is to investigate the current preconceived perceptions high school learners (Grade 9, 10, 11 and 12) in the Mafikeng area of South Africa have about the accounting profession and whether these perceptions influence their career choices in accounting. While there is no financial or other direct benefit of participating in the study, the learners' experiences as a current high school learner can however contribute much to assist towards developing programs to help other high school learners succeed in their future academic and career path. I have provided you with a copy of my dissertation proposal which includes copies of the measure and assent forms to be used in the research process, as well as a copy of the ethics approval letter which I received from Unisa's College of Accounting Sciences' research ethics review committee.

The study will entail a selected number of high school learners (336 learners), both males and females to anonymously complete a four-page questionnaire (copy enclosed). Interested learners, who volunteer to participate, will be given an assent form (copy enclosed) to be signed by their parents or guardians and return to the primary researcher at the beginning of the survey process. I guarantee total confidentiality of information and no personal information will be used in my study. If approval is granted, learner participants will complete the survey in a classroom or other quiet setting on the school site during their free time. The survey process will take no longer than 10 to 15 minutes.

There are no foreseeable risks involved in taking part in this research beyond those experienced in everyday life. No cost will be incurred by your department, the schools or the individual participants.

Upon completion of the study, I undertake to provide the Department of Education and the respective high schools with a bound copy of the full research report. The survey results will be pooled for the dissertation project and individual results of this study will remain absolutely confidential and anonymous. If you require any further information, please do not hesitate to contact me on 071 052 6754 or 55182801@mylife.unisa.ac.za.

Should you have concerns about the way in which the research has been conducted, you may contact Dr Annelien van Rooyen (012 429 4539 or vrooyaa@unisa.ac.za) or

the Research Ethics Representative of the College of Accounting Sciences, Mrs Lindie Grebe (012 429 4994 or grebel@unisa.ac.za).

Thank you for your time and consideration in this matter.

Yours sincerely,

---

James Ako Oben

Researcher, University of South Africa

cc: Dr Annelien van Rooyen, Research Supervisor, Unisa

## ANNEXURE D

### APPROVAL LETTER FROM NORTH WEST PROVINCIAL DEPARTMENT OF EDUCATION AND SPORT DEVELOPMENT



**Education and Sport Development**  
Department of Education and Sport Development  
Departement van Onderwys en Sportontwikkeling  
Lefapha la Thuto le Tlhabololo ya Metsameko  
**NORTH WEST PROVINCE**

10 Nelson Mandela Drive, Mafikeng  
Private Bag X10, Mmabatho 2735  
Tel: (018) 388-1964 / 3383  
Fax: 086 513 9881 / (018) 8299  
e-mail: dntlabathi@nwpg.gov.za  
e-mail: omolete@nwpg.gov.za (Off. Man.)

#### OFFICE OF THE DISTRICT MANAGER: NGAKA MODIRI MOLEMA DISTRICT

Enquiries S.O. Molete  
Telephone 018 - 388 - 3383

To : Sub District Manager  
Circuit Managers  
Mahikeng Sub District

**Attention : Secondary School Managers  
Accounting Schools**

From : Mr S.D. Ntlabathi  
Acting District Director

Date : 12 June 2018

#### PERMISSION TO CONDUCT A RESEARCH IN SCHOOL IN MAHIKENG SUB DISTRICT

Permission is hereby granted to **Mr J.A. Oben** who is studying towards a degree of Master of Philosophy at University of South Africa to conduct a research on **High School learners' perceptions of Accounting as a career path in Mahikeng area.** Permission is granted for him to access the following schools:

- Barolong High School
- Batswana High School
- Golfview Park High School
- Curro Academy
- Mahikeng High School
- Mmabatho High School
- Sol Plaatje Secondary School
- St Mary's High School

School Managers of earmarked schools are herewith requested to provide her with support during the research process.

Permission is granted on the basis that prior arrangement is made with School Managers to avoid disruption of formal learning, teaching and examinations.

Your cooperation and support in this regard is highly appreciated

Yours in education,

Mr S.D. Ntlabathi  
Acting District Director

"Towards Excellence in Education and Sport Development"

