



## CAREER CHOICE DETERMINANTS OF ACCOUNTING OPTION AMONG BUSINESS EDUCATION STUDENT'S IN COLLEGES OF EDUCATION IN NORTH-EASTERN NIGERIA

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### ABSTRACT

*The study examined Career Choice Determinants of Accounting Option Among Business Education Student's in Colleges of Education in North-Eastern Nigeria. The research has two specific objectives, two research questions that were meant to guide the study and two null hypotheses formulated and were tested at a 0.05 level of significance. The study adopted a survey research design that is purely quantitative, using an adapted questionnaire that was administered to 131 randomly selected NCE III*

### INTRODUCTION

Accounting as an option in Business education is often taught with a prestige attached to it that will help a trainee to be self-reliant and or gainfully employed after the course for sustainability. According to Imeokparia and Eddiagbonya (2017), Business education as an aspect of education that is geared at equipping the learners with business and education competencies (that is, skills, knowledge and attitude) needed to effectively and efficiently function in the world of work either as an employee or an employer (job/wealth creator). According to the Federal Republic of Nigeria (2004), the objectives of teaching accounting are: to train the students for careers in the accounting field, to prepare them to play their economic roles as workers, consumers and citizens. Hence, the accounting course is very imperative to the Nigerian economy as it provides the basis for preparing future entrepreneurs, accountants, managers and other financial controllers (Francis, 2014). The subject enables students to acquire the relevant knowledge and skills that are necessary for national growth and development (Seyi, 2014).

The choice of career in the life of an individual is important because a meaningful and happy life depends on a choice of a suitable and acceptable career. Oluremi (2016) defined Career choice as a Process of choosing a career path which can involve choices regarding education and training for a given career of an



*Students in Colleges of Education in North East Nigeria. Data collected was analyzed using mean and standard deviation as well as the use of while Linear Logistic Regression in testing the hypotheses. The results indicated that family background and peer group have a significant positive influence on students' choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria. By implication, a dramatic decline in both the number and the quality of students who are choosing accounting as a Career choice will improve positively. The study further recommended that, for students to make the right career choice, the family (parents) and peer group should be encouraged not to interfere on students' career choice and likely be forced to go to a wrong choice.*

**Keywords:** Career Choice, Family Background, Peer group, Business Education and Accounting.

individual. A suitable and acceptable career is one that offers means of livelihood and enables an individual to achieve satisfactory life ambition. Nevertheless, despite the significance of accounting to the growth and development of economy, the choice of accounting as a career in Colleges of Educations has persistently fallen down over the years (Seyi, 2014; Francis, 2014; Bolarinwa & Edeh, 2017; Inuwa, 2018). Ayub (2016); Igbinedion (2015); Seyi (2014; Francis (2014) and Bond and McQuaid (2013) have established that, the attitude of society (peers) and background of students' parents (family) towards accounting education discourages students who would like to study the course in higher institutions from doing chosen it as their career (Ayub, 2016). Based on these arguments, the paper examined Career Choice as a Determinants of the Choice of Accounting Option Among Business Education Student's in Colleges of Education in North-Eastern Nigeria.

### **Purpose of the study**

The aim of this study is to examine career choice as a determinant of choice of accounting option among business education students in colleges of education in North-Eastern Nigeria. Specifically, the study sought to:

- i. To find out the influence of family background on choice of accounting option among business education students in colleges of education in the North-Eastern Nigeria.
- ii. To Determine the influence of peer group on the choice of accounting option among business education students in colleges of education in the North-Eastern Nigeria.

### **Research Questions**

The following research questions were raised:

1. What is the influence of family background on Career choice of accounting option among business education students in the colleges of education in North-Eastern Nigeria?



2. What is the influence of Peer group on Career choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria?

### **Research Hypotheses**

The following null hypotheses were formulated:

- i. There is no significant difference between Family background on career choice and choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria.
- ii. There is no significant difference between Peer group on career choice and the choice of accounting option among Business Education students in the colleges of education in the North-Eastern Nigeria.

### **Literature Review**

#### **Concept of career choice**

Choosing career is one of the important choices that students make in determining future plans. The decision to take on the type of career they choose today will impact on the students either positively or negatively throughout their lives (Ikwesiri, 2016). Career choice is one of the cardinal principles of life which adolescent made at their own age of life. Forehand (2017) opined on career choice as the process of determining a field of learning that requires certain knowledge and skill acquired throughout a specific educational program which result in a certificate or Degree attestation to your accomplishment. The career choice process occurs throughout the life cycle as individuals make a series of decisions that have occupational consequences. Sociologists who examine the processes by which individuals choose careers have focused primarily on later stages when individuals actually choose to enter jobs rather than on the decisions to move into activities at earlier stages on the paths leading to specific careers Carrell, (2014). Career choice is a significant issue in the developmental live of youths because it is reported to be associated with positive as well as harmful psychological, physical and socio-economic inequalities that persist well beyond the youthful age into an individual's adult life (Robertson, 2014; Bubić and Ivanišević, 2016). Further exploration by other researchers reveals that youth who are motivated by intrinsic factors are driven by their interests in certain professions, and employments that are personally satisfying (Gokuladas, 2010 & Osagwe 2013).

Amoor (2014) opined that the Career choice is a lifelong process of decision-making for those who seek major satisfactions from their work also Career choice is a term which evolved over time to address the broadening view of occupational choice especially when Sullivan and Baruch (2009) opined that career as an individual's work-related and other relevant experiences, both inside and outside of organizations that form a unique pattern over the individual's lifespan. This definition recognizes both physical movement as well as the interpretation of the individual, including his/her perceptions of career events, career alternatives, and outcomes. Moreover, careers do not occur in a vacuum. An individual's career is influenced by many contextual factors as well as by personal factors. Relatively,



Nyamwange (2016) suggested that, most people are influenced by career that their parent favor, others follow the career that their educational choice have opened for them, some choice to follow their passion regardless of how much or little it will make, while others choose the career that gives high income.

### **Concept of Accounting**

Accounting is that it is the process of recording, summarizing, analyzing, and reporting the financial transactions related to a business (Kenton, 2021). The main purpose of accounting is to ascertain profit or loss during a specified period, to show financial condition of the business on a particular date and to have control over the firm's property (Mahesh, 2016). Also, the financial statements used in accounting are a concise summary of financial transactions over an accounting period, summarizing a company's operations, financial position and cash flows (Janet, 2021). Accounting may not require knowledge of mathematics but you need to be able to add, subtract, multiple and divide things you need to do in your daily life otherwise, on the would not know how much money he had with him, how much he would have if he spent some of it, or whether the change he received was correct. One of the big misconceptions by some people have concerning accounting is that someone does not to be good at arithmetic to be good at accounting, though one will find it easier to do accounting if he is good in mathematics (Willemstad, 2019).

Arithmetic with writing his dearly was in existence for longer than accounting (Abdulrahman, 2010). Nevertheless, it is clearly that without ability to perform simple arithmetic without ability to perform simple arithmetic there will be no possibility that a formal organized system of accounting could be devised (Mkhize 2019). When accounting information were recorded in the Middle Ages it sometimes simply took the form of a collection of invoices (which each show the details of a transaction and receipts) which each confirm that a payment has been made) which were given to an accountant to calculate the profit or loss of the business up to some point in time this practice persists to this day in many small businesses (Unegbu 2014).

### **Concept of Business Education**

Business education according to Abdullahi ( 2002) in Suleman and Akaeze (2014) Business education is an aspect of total educational programme which provides the recipients with knowledge, skills, understanding and attitudes needed to perform well in business world as a producer, entrepreneur or consumer of goods and services.

Business education means many things to many people, Okifo (2015) defined Business education is a branch of education that involves teaching the skills and operations of the business industry. Also, Emmanuel (2015) sees business education as that facet of educational training that helps the individual to acquire relevant skills needed for living. Recently there is a lot of innovation and Technological advanced in all the field of learning which business education is not an exception. For that reason, Ugwuogo, (2013) defined Business education is that aspect of vocational education which provides instruction and preparation for office



occupations such as secretary, shorthand-typist or stenographer, bookkeeper, data processor, word processor, computer analyst and accountant. Anyaeneh and Nzegwu (2015) also describe business education as education that enriches basic education for teaching career, entrepreneurship, business understanding, office understanding, office environment and vocational practices. It is generally seen as education for and about business. Education generally empowers and develops the citizenry to acquire skills and knowledge that would prepare them for the world of work. It is a process of leading and initiating people to acquire necessary skills, facts, knowledge, habits and attitudes that will make them co-exist with others as useful and productive members of the society. This means that students are guided through carefully planned experiences that offer them the opportunity to master the knowledge, skills, competencies and attitudes needed, not only to succeed in business but also have equal opportunity to succeed in life. Business education is vital in nation building and economic development. It prepares people for self-reliance and empowerment. Abimiku and Duktur (2014) and Ademiluyi, Ganiyu, and Akande (2019) stated that, business education is an educational process which has the primary aim of preparing people for roles in enterprises and enabling people to become self-reliant. To the authors, such roles could be to become self-employed, employers of labour or employees.

### **Family Background**

Family influence serves as a major influence in children's career development and career decision-making, most families want children to find happiness and success in life and one factor which influences happiness and success is career choice. Families always wish children to have secure future and their children must gain a decent admission compensation and a consistent employment. This is important because studies show that adolescents, who feel competent regarding career decision-making, tend to make more satisfying career choices later in life (Keller 2004). Family's influence to some certain professions and children's economic dependency on them have also limited children to copy their families' choices (Jodl, Micheal, Malanchuck, Jacquelynne, Eccles, & Samanroff, 2001). However, family always wish for youngest to have a secure future and their children must gain a decent compensation and a consistent employment by this Napompech, (2011) stated that families push their children to get admission into a good school so that it effects after school education and making a good career. In the early years, different studies were conducted in trying to understand the different factors that influence a young adult's choice of a career while confirming the influence of other personal and environmental factors, such as, personality, school and the role of peers and teachers on career aspirations, researchers unanimously proved that a large number of variables influencing students' occupational goals were linked to their family environment, these include: level of parental education, family size, employment and socioeconomic variables like parental income. In addition, the majority of papers published on this subject consistently ranked parents as the most important and influential individuals



regarding career decisions, as compared to teachers, peers, counsellors and others. This is largely because of parent-child relationship (Amoor 2014).

Rani, (2016) posit that the role of the family in career development became more evident, research moved from examining simple family demographics and their relationships to career development to understanding the dynamics of family interactions. Parenting style, support, responsiveness and guidance may even have more influence than family demographics Rani (2014). This proves how children from impoverished, low educational and disadvantaged socioeconomic backgrounds can have great academic achievements and proceed to more fulfilling and prosperous careers. This fact strongly encourages open engagement and involvement of family in children's academic pursuits. An authoritative parenting style (a demanding and responsive child-rearing style which includes a high level of parental involvement, high expectations and standards, adequate support, guidance and encouragement) was found to be associated with better career choices as it balances clear, high expectations with emotional support and recognition of an adolescent's autonomy. Authoritative family set standards, promote independence and provide a warm family climate, which results in self-confidence, persistence, social competence, academic success and psychosocial development (Amoor, 2014). Humayon (2018) added that family set-standard may greatly affect the occupational choice of the adolescents and so motivate them to be achievement oriented.

### **Peer groups influence**

Students are not alone at school; they interact with each other and adapt to their peers (Wolgast, 2018). A peer group is a social group that consists of individuals of the same social status who share similar interests and are close in age (Levitas, 2017). Peer group influence has significant impact to students into day-to-day interaction with their age made or peer group members that's why Adeyemi, (2019) opined that Participating in peer group activities is a primary stage of development and adolescents' identities are often closely associated with that of their peers. That's why a number of students see some of their peers as role models, these models can be a source of motivation or a lack thereof. Ryan, 2015 has found that peer groups are influential regarding changes in students' intrinsic value for school (i.e., liking and enjoying) as well as achievement (i.e., report card grades). The peer group is not, however, influential regarding changes in students' utility value for school (i.e., importance and usefulness). It was found that associating with friends who have a positive affect toward school enhanced students' own satisfaction with school, whereas associating with friends who have negative affect toward school decreased it (Ryan, 2015).

Adeyemi, (2019), who argued that peer effect is particularly strong influence on academic performance on fourth grade. Manikanta, (2018) found out that weak students do better when grouped with other weak students. The results of Zimmerman, (2013) were somehow contradictory to Goethe results but again it proved that student's performance depends on number of different factors, it says that weak peers might reduce the grades of middling or



strong students which shows that students' performance improves if they are with the students of their own kind. Adeyemi, (2019) found out that grades are higher when students have unusually academically strong peers. Allen in (Steinberg, 2015) maintains that peer group influence begins at an early age and increases through the teenage years in school, the peer group is an agency of enculturation and learning. Alike (2010) posits that, in the school system, the child gets into the school group of "like minds" and interest. Peer group as an agent of socialization is the most important socializing agent for the developing child also Peer group is the pivot of social change and during interaction peers; the child's life is transformed from the helpless child into a mature adult (Amoor, 2014).

### **RESEARCH METHODOLOGY**

The study adopted a survey research design to examine the determinants of choice of accounting option among business education students in colleges of education in North- Eastern Nigeria. The area of this study is North-Eastern Nigeria. The geographic entity of North-Eastern Nigeria came into existence in May, 1967. The North-East (NE) Ge-political zone of Nigeria which covers close to one third (280, 419km<sup>2</sup>) of Nigeria's land area (909, 890km<sup>2</sup>). The targeted population for this study is all the 703 NCE III accounting education students in the eight (8) colleges of education in North - Eastern states, Nigeria. The sample of this study consisted of 248 accounting option students and that the instrument for the collection of data was a structured questionnaire. The reliability of the instrument used for data collected was based on test-re-test method and data collected was analyzed using mean, standard deviation of measures of central tendency and hypotheses will be tested using Linear regression at 0.05 level of significance.

### **RESULTS AND DISCUSSION**

The chapter presents the results and discussion of the study. Specifically, the chapter was discussed under the following sub-headings: Results of Research Questions; Results of Research Hypotheses; Summary of the Findings and Discussion of the Results.

#### **Results of Research Questions**

##### ***Research Question One***

1. What is the influence of family background on Career choice of accounting option among business education students in the colleges of education in North-Eastern Nigeria?

The analysis of the 10 items used to address research question one revealed the mean scores ranged from 2.52 to 3.25 with standard deviations of 0.63 and 0.81 respectively. The weighted mean scores obtained were under the index score of agreed. This is also obtained the grand mean of 2.95 which indicated that respondents agreed with the items on the influence of family background on Career choice of accounting option among business education students in the colleges of education in North-Eastern Nigeria.



**Table 1:** Descriptive Statistics on influence of family background on Career choice of accounting option among business education students in the colleges of education in North-Eastern Nigeria

Ql.	Statement	Mean	Std. dev.	Remark
•	My family cultural belief influence choosing business education accounting option as a course of study.	2.57	0.57	Agree
•	My family asked me to choose Business education accounting option which is contrary to my preference.	3.09	0.77	Agree
•	Most of my relatives do not want me to choose Business education accounting option.	1.76	0.29	Disagree
•	My family advised me to choose Business education accounting option due to its lucrative nature.	3.02	0.75	Agree
•	I decided to choose accounting Business education accounting option without any influence from my family members.	1.25	0.21	Disagree
•	My family members are happy about the choice of my option Business education accounting option as a course of study; therefore, they give me all the necessary support needed.	3.05	0.76	Agree
•	The educational background of my Parent influences my choice of business education accounting option as a course of study.	2.86	0.71	Agree
•	The working experience of my Parent influence my choice of business education accounting option as a course of study.	3.13	0.78	Agree
•	My Parent Socio- economic status effect choosing business education accounting option as a course of study.	2.52	0.63	Agree
•	The spiritual believes of my parent effect choosing business education accounting option as a course of study.	3.21	0.80	Agree
Grand mean		<b>2.95</b>		<b>Agree</b>

Source: Fieldwork, 2021

### **Research Question Two**

2. What is the influence of Peer group on Career choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria?

The descriptive statistics used to answer research question two in Table 2 revealed the weighted mean ranged 2.90 to 3.24 which were classified under the benchmark of agreed. The



grand mean score of 3.07 obtained indicated that the respondents agreed that peer group has influence on career choice on accounting option among business students in the colleges of education in North-Eastern Nigeria. The outcome of the result suggested that the respondents agreed that there is significant influence of Peer group on Career choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria.

**Table 2:** Descriptive Statistics on influence of Peer group on Career choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria

Ql.	Statement	Mean	Std. dev.	Remark
1	My friends influence the choice of business education accounting option as a course.	3.24	0.81	Agree
2	Friends outside school environment influence students' choice of business education accounting option as a course of study.	3.12	0.78	Agree
3	My friends do not have any influence my choice business education accounting option as a course.	1.03	0.21	Disagree
4	Poor performance of my friends in accounting influences me not to choose business education accounting option as a course of study.	1.44	0.34	Disagree
5	Inability to cope with friends in class influence not to choose business education accounting education option as a course of study.	3.02	0.76	Agree
6	Participation in group discussion with friends influences my choice of business education accounting option as a course of study.	2.90	0.73	Agree
7	My choice of Business accounting option in secondary school was based on my mates' desire to be accountants.	3.01	0.75	Agree
Grand mean		<b>3.07</b>		<b>Agree</b>

Source: Fieldwork, 2021

### Test of Null Hypotheses

#### Test of hypothesis one

There is no significant difference between Family background on career choice and choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria. The statistical evidence documented in table 3 reveals that the variable career choice and choice of accounting option among business education students had a standardized coefficients beta value of .179 and the R-square of .032. The obtained R-square indicated that the independent variable has 32% influence on the dependent variable. This is also obtained in the  $p$ -



value of .001 which was found to be less than 0.05 level of significance. The obtained p-value suggested that family background has a significant positive influence on career choice and choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria. The hypothesis was therefore rejected

**Table 3:** Regression Analysis on influence of Family background on career choice and choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria.

Model		Standardized Coefficients	t	R	R <sup>2</sup>	Adj. R <sup>2</sup>	P-value
		Beta					
1	(Constant)		13.312	.179 <sup>a</sup>	.032	.029	.001
	Career Choice	.179	3.239				

Source: Fieldwork, 2021

a. Dependent Variable: Family background

b. Predictors: (Constant), Career Choice

#### Test of hypothesis Two

There is no significant difference between Peer group on career choice and the choice of accounting option among Business Education students in the colleges of education in the North-Eastern Nigeria.

The statistical evidence documented in Table 4 reveals that the career choice and the choice of accounting option among Business Education students had a standardized coefficients beta value of .196 with the R-square of .038. The R-square value of 0.38 indicated that Peer group has 38% influence on the career choice and the choice of accounting option among Business Education students in the colleges of education in the North-Eastern Nigeria. The  $p=.000$ . The obtained p-value was found to be less than the level of significance ( $.000 < 0.05$ ). The result therefore suggested that peer group has significance influence on career choice and the choice of accounting option among Business Education students in the colleges of education in the North-Eastern Nigeria. The null hypothesis was therefore rejected.

**Table 4:** Regression Analysis on influence of Peer group on career choice and the choice of accounting option among Business Education students in the colleges of education in the North-Eastern Nigeria

Model		Standardized Coefficients	t	R	R <sup>2</sup>	Adj. R <sup>2</sup>	P-value
		Beta					
1	(Constant)		13.052	.196 <sup>a</sup>	.038	.035	.000
	Career Choice	.196	3.552				

Source: Fieldwork 2021

a. Dependent Variable: Peer group

b. Predictors: (Constant), Career Choice



### **Summary of the Major Findings**

From the results of the study, the following summaries were deduced as follows:

1. The result of research question one and test of corresponding null hypothesis disclosed that family background has a significant positive influence on career choice and choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria.
2. The descriptive and inferential statistics in research question two and test of corresponding null hypothesis two revealed that peer group has significance influence on career choice and the choice of accounting option among Business Education students in the colleges of education in the North-Eastern Nigeria.

### **Discussion of the Findings**

The findings of this research are inconsistent with those reported in earlier research studies. For example, Paolillo & Estes, (1982) found that 23% of accounting majors made the decision at High School and 40% made the decision in their first year at the university. Mauldin, Crain & Mounce, (2000) found that majority (41%) of students chose accounting as their major during the first accounting course in college, followed by selection during High School (34%). Graves, Nelson & Deines (1993) also reported that, one-third of the students they surveyed seriously considered a career in accounting while in High School. Clearly, it can be seen that decision to pursue accounting career is made earlier in the academic life of students in North-Eastern Nigeria. The difference in the results regarding the timing of the decision to choose accounting as a career could be attributed to the sample used in these studies.

The analysis of the 10 items used to address research question one revealed the mean scores ranged from 2.52 to 3.25 with standard deviations of 0.63 and 0.81 respectively. The weighted mean scores obtained were under the index score of agreed. This is also obtained the grand mean of 2.95 which indicated that respondents agreed with the items on the influence of family background on Career choice of accounting option among business education students in the colleges of education in North-Eastern Nigeria.

The descriptive statistics used to answer research question two in Table 4 revealed the weighted mean ranged 2.90 to 3.24 which were classified under the benchmark of agreed. The grand mean score of 3.07 obtained indicated that the respondents agreed that peer group has influence on career choice on accounting option among business students in the colleges of education in North-Eastern Nigeria. The outcome of the result suggested that the respondents agreed that there is significant influence of Peer group on Career choice of accounting option among business education students in the colleges of education in the North-Eastern Nigeria.

## **SUMMARY, CONCLUSION AND RECOMMENDATIONS**

### **Summary**

The main purpose of this study is to examine the determinants of choice of accounting option among business education students in colleges of education in North-Eastern Nigeria. Specifically, the study seeks to: - find out the influence of family background on choice of accounting option



among business education students in colleges of education in the North-Eastern Nigeria; to Determine the influence of peer group on the choice of accounting option among business education students in colleges of education in the North-Eastern Nigeria, to find out the influence of occupational prestige on choice of accounting option among business education students in the Colleges of Education in North-Eastern Nigeria, to determine the influence of student-teacher relationship on choice of accounting option among business education students in the colleges of education in North-Eastern Nigeria and to find out the influence of societal perception on choice of accounting options among business education students in the colleges of education in North-Eastern Nigeria.

### **Conclusion**

The study found out that personal and job prospect factors, such as students' interest in the accounting field, high earnings expectation, availability of jobs, prestige, and teacher influence were the most important factors that influence the career choice among students of colleges of education in North-Eastern Nigeria. Less important factors include influences of advertisement, peers, and parents or family members. These findings call for students to be encouraged to choose careers based on their area of interest rather than imposing a career on them.

### **Recommendations**

Based on the findings and conclusions drawn, the following recommendations are made:

1. Heads of second cycle institutions in collaboration with Ministry of Education should organize sensitization workshops to enlighten all students on the need and importance of accounting as a subject of study. This will tend to broaden the understanding of students, and hence motivate them to pursue accounting related careers.
2. For students to make the right career choice, the family (parents) should be encouraged not to force their children into careers. With parental guidance and support, children can make the right career choice.

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