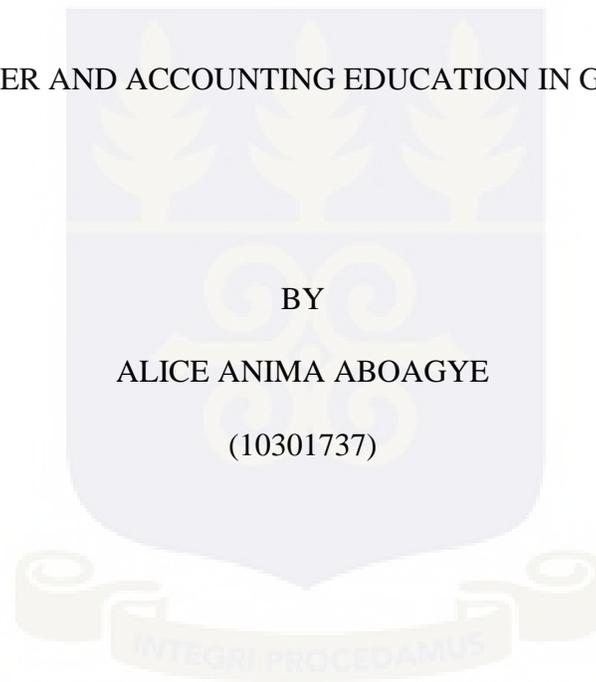


UNIVERSITY OF GHANA
COLLEGE OF HUMANITIES

GENDER AND ACCOUNTING EDUCATION IN GHANA



BY
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THIS THESIS IS SUBMITTED TO THE UNIVERSITY OF GHANA, LEGON, IN PARTIAL
FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF MASTER OF
PHILOSOPHY (ACCOUNTING) DEGREE.

JULY, 2016

DECLARATION

I, Alice Anima Aboagye, hereby declare that this thesis is an independent account of my research conducted under the supervision of Dr. Francis Aboagye-Otchere and Dr. Samuel Nana Yaw Simpson of the Department of Accounting, University of Ghana Business School. I confirm that, this thesis has not been presented either in whole or in part for any award in any other institution and that all references cited and ideas taken from the works of other people have been fully acknowledged. I, therefore, accept sole responsibility for any error that may be included in this report.



CERTIFICATION

We certify this thesis was supervised under procedures laid down by the University of Ghana.

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.....

DATE



DEDICATION

This work is first and foremost dedicated to the Almighty God. I also dedicate it to my lovely and supportive family members; Mr. Kwabena Aboagye, Madam Grace Konadu, Miss Freda Aboagye, Mr. and Mrs. Amoah-Adjei, Mr. Kofi Yeboah and Nana Yaa Nkunim Amoabea.



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ABSTRACT

The study seeks to examine gender issues associated with accounting and business education in Ghana. Specifically, it seeks to investigate the gender disparities that exists in higher educational institutions providing accounting education. It also determines the growth or decline in accounting majors in Ghana. The study further investigates the reasons for students' choice of an accounting major, the creative levels as well as personality traits of accounting majors. The Theory of Planned Behaviour and the Holland trait theory are adopted to explain the choice of an accounting major. Additionally, the Gough (1979) inherent creativity scale is used to ascertain the creativity levels of students. A mixed method approach is used. The research strategy is a survey and data is gathered using questionnaires. The sample for the study is 1700 accounting students and seven registrars in seven major universities in Ghana. The usable responses from the questionnaires are 1200 for students and 4 for registrars. The results show that there are gender disparities in favour of males in both accounting and business education. Comparatively, the average Gender Parity Index for the nine-year period is 0.50 and 0.59 for accounting and business studies respectively. The findings indicate a decline in the number of accounting majors. Factors such as job opportunities, job security, broad exposure to business, high future earnings, business people they know, parents, teachers, grades and mathematical background greatly influence students' choice of an accounting major. The creativity levels of Accounting majors are low. The dominant personality traits possessed by the accounting majors are social according to the Holland theory. The most important referents for males and females are business people they know and parents respectively. This study adds to literature and also suggest the need for gender policies to be instituted in universities offering accounting education. It also suggests the use of better strategies and teaching methods to attract more students into the accounting profession and also boost the creativity levels of students.

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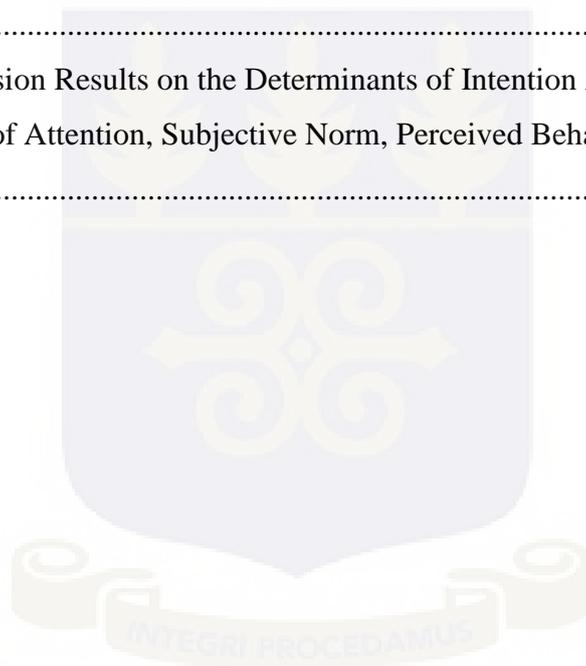
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LIST OF ABBREVIATIONS

ASSOCIATION OF AFRICAN UNIVERSITIES	AAU
GENDER PARITY INDEX	GPI
GHANA LIVING STANDARDS SURVEY	GLSS
GHANA STATISTICAL SERVICE	GSS
MILLENNIUM DEVELOPMENT GOAL	MDG
MINISTRY OF EDUCATION	MOE
THEORY OF PLANNED BEHAVIOUR	TPB
THEORY OF REASONED ACTION	TRA
UNITED NATIONS	UN
NATIONAL ACCREDITATION BOARD	NAB



CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

Studies on gender have become popular in various disciplines (Ahmad, 2009). In accounting, several authors opine that accountancy as a discipline is gendered (Gammie, Paver, Gammie & Duncan, 2003; Katrinli, Gunay, Erdener & Zengin, 2010; Czarniawska, 2008). However, while some assert that it is gendered masculine (Welsh, 1992; Hines, 1992; Katrinli et al., 2010), other authors find accounting to be gendered feminine (Czarniawska, 2008; Istrate, 2012; Wally-Dima & Mbekomize, 2013).

Gender, in recent times, has become a very interesting issue or subject in accounting education and profession, hence attracting burgeoning research interest (Ahmad, 2009). This is because gender equality is believed to be a vital indicator of development and Accountants or the accounting profession are essential for the stimulation of the growth of an economy since they possess skills and knowledge that help a nation to confront stringent economic pressures (Tjomsland, 2009; Zakaria, Wan Noor and Hasan, 2012). Ahmad (2009) asserts that though accounting education trends have changed in favour of female participation, gender differences still gets considerable interest and concern among researchers and practitioners in education due to contextual, societal and cultural differences.

“Gender refers to the array of socially constructed roles and relationships, personality traits, attitudes, behaviours, values, relative power and influence that society ascribes to the two sexes on a differential basis. Gender is relational and refers not simply to women or men but to the relationship between them” (Esplen & Jolly, 2006, p3). Gender studies are therefore influenced by the social and cultural practices of the context of the sample being investigated. From literature, research focused on gender and accounting education in developing countries

are few as compared to those conducted in the developed economies (Ahmad, 2009; Okafor & Egbon, 2011). However, regardless of the studies already undertaken, their findings cannot be replicated easily and uniformly because of the sociological and cultural differences in the contexts in which they are carried out (Czarniawska, 2008). Again, despite the vital role accountants play in an economy, several authors posit there is a decline in the number of students who specialize in the accounting profession (Zakaria et al., 2012; Simons, Lowe & Stout, 2003; Albrecht & Sack, 2000; Sugahara, Boland & Cilloni, 2008). Furthermore, changing economies calls for creative people as accountants. This is because it is believed that the tasks of the profession are changing because of globalisation.

There is, therefore, the need to assess the impact of gender in accounting education in Ghana to ascertain whether similar trends discovered in the contexts already studied exist also in Ghana. This study, therefore, seeks to find the gender representation in terms of the enrolment of male and female business students and that of accounting students undertaking higher education. In addition, it seeks to assess whether gender plays a role in the selection of accounting as a major area of study and to examine the factors that account for the choice of an accounting major among Ghanaian students. Furthermore, the creativity levels and personality traits of accounting students are examined.

1.2 RESEARCH GAPS AND MOTIVATION OF STUDY

The write-up moves along the lines of the objectives of the study by explaining the motivations to the choice of the study's objectives. This study is based on some context gaps, issue gaps and some theoretical gaps raised by authors who have undertaken similar studies.

The first objective is motivated by the Millennium Development Goal (MDG) three (3); now Sustainable Development Goal five, and the numerous discourses on gender equity and equality by both national and international organizations. Sub-Saharan Africa; which Ghana

forms part, is believed to be one of the regions that has relatively weak performance on the Millennium Development Goals though there may be some growth in individual countries (United Nation Development Programme Ghana & NDPC/GOG, 2015). The United Nations (2014) report on the Millennium Development Goals indicates that Sub-Saharan Africa has gender disparities in favour of males with the enrolment ratios of young women being significantly lower than that of young men. The gender parity index (GPI) for tertiary education of Sub-Saharan Africa is reported to be 0.64, which is below the MDG GPI target of 0.97 to 1.03. The United Nations report, however, does not give much information on the achievements of individual countries with respect to the MDG set targets. However, the Ghana Millennium Development Goal Report emphasize that Ghana has realised the MDG 2 and 3 only at the primary level of education (United Nation Development Programme Ghana & NDPC/GOG, 2015). Both reports give little information on the GPI of Ghana's tertiary education but discuss the general overview of the implementation outcome of MDG 3. Nevertheless, a report on the Education Sector of Ghana though not current shows the GPI in terms of enrolment at the tertiary level is 0.60 (Ministry of Education, 2010). Thus, there is no gender equity at the tertiary or higher level of education in Ghana. This is quite alarming since gender equality at every level of education is a vital indicator of development and aids in developing a country or economy (Tjomsland, 2009). According to Tjomsland (2009), education is a means of bridging the gender gap that exists in communities and countries. The World Bank Report (2000) also reveals that higher education is a fundamental prerequisite for economic growth and effectiveness. Due to the benefits associated with gender equality, the need for gender-specific data is emphasized (Agyeman-Duah, Manu, Cobbinah, Mintah & Anyinful, 2006). This is to aid in the formulation of policies that would have much impact in attaining gender equality. Besides, there is little or no study on accounting students' enrolment in Ghana despite the fact that the profession has the necessary skills for improving the country.

Furthermore, the submissions of several authors that Accounting is a gendered discipline - that is, informed by the distinct gender features of the context of analysis, call for such a study to be considered (Welsh, 1992; Katrinli et al., 2010; Czarniawska, 2008; and Istrate, 2012).

In view of the assertions by Tjomslund (2009), Zakaria et al. (2012), the need for gender-specific data and the issues discussed in the preceding paragraphs, a study should be made on the representation of male and female students at higher learning institutions with the focus on Business and Accounting studies. Thus, the researcher seeks to address these issues and fill the gap by examining the evidence of Ghana's attainment of the Millennium Development Goal (MDG) 3-currently SDG 5, at the tertiary level of education specifically in accounting and business education. Thus, this study looks at the gender parity index in terms of enrolment in business and accounting studies in tertiary institutions.

Again, in Ghana, it is alleged that quite a lot of business students major in accounting unlike other countries such as Australia and other developed countries. However, there is a need for an empirical evidence to support this assertion from the Ghanaian context. Thus, the study seeks to provide results that validate or invalidate this claim. Hence, the trend of growth in both business and accounting education is considered with much emphasis on the proportion of Accounting students to the number of business students.

However, there is a global decline in the enrolment for accounting majors (students majoring in accounting) and this is posited by many authors in other geographical contexts (Zakaria et al., 2012; Simons, Lowe & Stout, 2003; Albrecht & Sack, 2000; Sugahara, Boland & Cilloni, 2008). This is disturbing because Accountants play key roles in the economic growth of a country. Nevertheless, in as much as a decline in enrolment calls for attention, it is expedient for a study to investigate the alleged increase in accounting majors by students in Ghana.

Furthermore, the choice of a degree program or an academic task can be a very difficult and challenging task for lots of students. The decision-making process of most students in relation to this subject is often characterized by uncertainty and confusion. As a result, some seek the views of people who are important to them like parents, siblings, family members, teachers/lecturers, career counsellors, friends and even that of their peers. Since a student's choice of a major is key or fundamental to their future careers or their career development, it is essential for the study. Thus, a decline or growth in student base would eventually affect the profession. This is because it would help the industry in its human resource gap analysis. Thus, the accounting industry in order to meet its demand would have to either devise strategies to attract more students. Again, if the supply exceeds the demand they can consider an expansion of their businesses based on their market share and even inform their recruitment decisions. It is important to investigate the factors that influence students' choice of an accounting major so that the industry could leverage on that.

In addition, Holland (1997) asserts that a student's knowledge of him/herself and that of his or her competencies and interest could make the selection of a major easy. Hence, the personality of an individual could be a very influential factor in choosing an academic major. Again, a comprehensive review by Simons et al. (2003) shows that few of the studies on the choice of an accounting major use theories. They appeal for the usage of theories in academic major and career choice studies. Although, currently there have been an increase in applying theories to studies on academic majors, most of the authors adopt the Theory of Reasoned Action and the Social Cognitive Career Theory to explain the factors that influence student's choice of an accounting major (Jackling & Keneley, 2009; Law & Yeun, 2011; Adetula, 2011; Zakaria et al. 2012; Djatej, Chen, Eriksen & Zhou, 2015). In spite of these and the submissions of Simons et al. (2003) the researcher finds it expedient to use theories from other disciplines, which are very beneficial and aid in predicting the factors that explain students' choice of an

accounting discipline as an area of study. In addition, only a few studies consider the impact of personality on a choice of an accounting discipline with those studies using the Big Five Personality measure. This study employs both the Theory of Planned Behaviour and the Holland trait-factor theory. Furthermore, globalisation and changing economies have brought about some changes in the way accountants undertake their tasks (Zakaria et al., 2012). Hence, there is a need to attract students who possess high creativity levels to become accountants. As a result, the researcher seeks to assess the creative levels of accounting majors to know if they would fit the current nature of the profession. The Gough 30-item scale measure is used for the cognitive style/inherent creativity level.

This study, therefore, responds to calls by Agyeman-Duah et al. (2006), Zakaria et al. (2012); Holland (1997), and Saemann and Crooker (1999). Hence, the study seeks to discover the trend of gender representation of accounting and business students in Ghanaian universities, the reasons for students' selection of accounting as a major area of study, and assess the gender differences in the choice of major/decisions. This research further examines the influence of personality on the choice of a major and explores the cognitive styles/inherent creativity level of accounting students.

1.3 OBJECTIVES OF STUDY

The study is conducted to examine the male and female representation in accounting and business education, to investigate the factors that account for students' choice of an accounting major as well as the creativity levels of accounting majors. Specifically, the main and sub objectives addressed in this study are:

1. Examine the gender representation; in terms of enrolment, in accounting and business education;
 - Assess the trend of male and female students over the period.

- Ascertain the gender parity index for both business and accounting students.
 - Discover the gender policies set for accounting and business education.
2. Discover the trend of growth or decline in the number of accounting majors as compared to the number of business students;
 3. Investigate the factors that account for students' choice of an accounting major using the Theory of Planned Behaviour (TPB) and the Holland Trait Theory;
 4. Ascertain the inherent creativity levels of accounting majors;
 5. Investigate whether departmental factors influence choice of a major.

1.4 SIGNIFICANCE OF THE STUDY

Considering the increase in the number of students admitted into business schools, the worldwide decline in accountants/accounting majors and the importance of gender equality, it is imperative for a study to find the factors that influence the male and female choice of an accounting major. It is also essential to assess the creativity levels of accounting students to know if they will be able to fit well in the profession in the midst of the changing tasks of accountants. The importance of the study is discussed in strands namely; policy, practice and research.

Results from the study are useful to business schools, professional accounting bodies and the ministry of education in their policymaking related to gender and accounting curriculum. The study provides information on the need for gender policies in favour of females in accounting education to help curb/reduce gender disparity at the undergraduate accounting level. This would help to avoid gender imbalances in education that could cause low economic growth. Again, the curriculum, teaching methods or even the assessment methods could be reviewed to help boost the creativity levels of its students. Furthermore, knowledge on the factors that influence male and female students' choice of an accounting major, could aid in the

formulation of policies that would help attract capable students in both categories to pursue accounting as an area of specialization.

This research would help practitioners to understand the motivating factors for students' choice of an accounting discipline and probably an accounting career. The accounting faculty and even accounting firms could also use the results to strategize ways of attracting very resourceful and suitable students into the accounting departments and profession. It would help them to pay keen attention to some characteristics in the accounting departments and as such organize career events.

This study also adds to the existing body of literature and knowledge on gender representation and accounting education. More importantly, the research done with respect to this area particularly in Ghana is not sufficient. In addition, this study could serve as a reference point for researchers who wish to undertake a study on the gender and accounting education in future.

1.5 SCOPE OF THE STUDY

This study focuses on students offering Accounting in the business schools of only Universities in Ghana accredited by the National Accreditation Board (NAB) to provide specialized accounting programs. However, only seven universities; precisely those with a charter, are studied. Polytechnics, other tertiary institutions with a specialty in business education and senior high schools in Ghana are not considered in this research though they are presumed to have lots of accounting students. This is because universities are deemed very instrumental in the social and economic development of a country (AAU/World Bank, 1997). The study also uses a nine-year data to ascertain the trend of male and female representation as well as the growth or decline in accounting majors.

1.6 CHAPTER DISPOSITION

The study is organized in five (5) chapters. Chapter one provides the background of the study, discusses the research gaps the study seeks to fill and also gives a concise information on how the study would be undertaken. In addition, it discusses the importance of the study.

Chapter two reviews the works of other authors on gender representation and the reasons for the gender disparities at higher education institutions. The factors that account for students' choice of an academic major coupled with empirical evidence are deliberated upon. It also presents a review of the theoretical and conceptual frameworks that could underpin the study. In view of that, three psychology theories on actions and behaviour are studied.

Chapter three presents an in-depth information on how the study is carried out, with chapter four focusing on the analysis of data collected and the discussions of results. The final chapter then gives a summary of the findings and make recommendations for future studies.

1.7 CHAPTER SUMMARY

This chapter discusses the background to the study and presents a justification or motivation for the study. The research objectives, the significance of the study, and the scope of the study are also specified in this chapter.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter reviews the literature on the trend of male and female accounting students' representation at the tertiary level and the factors that influence the choice of Accounting as a discipline. A further review is made to find the factors that explain the gender differences in academic major choice factors. As an observation, several researches have been done in other countries. However, since gender studies, and the selection of an academic area of specialization, are highly affected by socio-cultural factors of the context within which they are carried out, this chapter seeks to ascertain and discuss findings of authors in different contexts. It also reviews the theoretical perspectives underpinning this study.

2.2 DEFINITION OF GENDER

There are often misinterpretations of the words - gender and sex. Gender is not the same as sex. Sex is biological in nature while gender is the sociological and cultural beliefs associated with a person biological status of being male or female (American Psychological Association & National Association of School Psychologists, 2015). This section looks at several definitions and adopts one as a working definition for the study.

“Gender refers to the array of socially constructed roles and relationships, personality traits, attitudes, behaviours, values, relative power and influence that society ascribes to the two sexes on a differential basis. Gender is an acquired identity that changes over time, and varies widely within and across cultures. Gender is relational and refers not simply to women or men but to the relationship between them” (INSTRAW as cited in Esplen & Jolly, 2006). Connell (2014) defines gender as a subject of social structure within which a person or group operates and not just a manifestation of biology in human life. Again, American Psychological

Association and National Association of School Psychologists (2015) delineate gender as the attitudes, feelings, and behaviours that a particular culture or society associates with a person's biological sex. The Food and Agricultural Organisation also define “*gender as the interactions between men and women, which are perceptual and material. Gender is a fundamental organizing principle of societies and often controls the processes of production and reproduction, consumption and distribution*” (Food and Agriculture Organization, 1997). Lastly, the World Health Organisation (2001) defines gender as the economic, social and cultural attributes and opportunities connected with being male or female at a particular point in time. All the definition connotes that gender is socially constructed. For the purpose of this study the definition by INSTRAW cited in Esplen and Jolly (2006) is adopted.

2.3 TREND OF GENDER REPRESENTATION AT HIGHER EDUCATION INSTITUTIONS

Gender representation at every level of education be it at the basic, secondary or tertiary level education is very important for development. This is because education is believed to be a tool necessary for curbing or solving the problem of gender inequities (Tjomsland, 2009). Besides, gender equity is a vital element for development. Besides those assertions, World Bank Report (1997) posits that higher education institutions are believed to be the institutions that drive social and economic change in the country. It is also important to know the trend of gender representation at the tertiary level in Ghana especially after the timeframe, 2015, for the implementation and attainment of the Millennium Development Goals have elapsed and a new set of Sustainable Development Goals have been made.

The Millennium Development Goal Report (2014) indicates that Sub-Saharan Africa has gender disparities in favour of males and that enrolment ratios of young women are significantly lower than that of young men. The gender parity index (GPI) for tertiary

education of Sub-Saharan Africa is 0.64, which is below the MDG GPI target of 0.97 to 1.03. This means that 64 young women are enrolled for every 100 young men at the tertiary institutions in the Sub-Saharan Africa region. This is confirmed by the Ghanaian report on its results from implementing the MDG's. The Ghana Millennium Development Goal Report (2015) states that the country has attained the Millennium development goal two and three at the primary education level. The report also states that the GPI at the secondary education level; ranging between 0.84 in 2008 to 0.91 in 2013/2014, is higher than that of the tertiary level. In addition, Zakaria et al. (2012) posit that accountants are essential and help to stimulate the growth of an economy. In view of the assertions of the trio and the fact that both reports give information on gender enrolment rates of the sub-Saharan Africa with none on Ghana specifically. It is, therefore, important that a study is made on the representation of male and female students at higher learning institutions with the focus on those majoring in Accounting. The write-up considers issues on higher education in Ghana, gender disparities in education and specialisations and the factors that account for gender inequities.

2.4 HIGHER EDUCATION IN GHANA

Ghana is located in West Africa and shares its borders with Burkina Faso, Cote D'Ivoire and Togo on the north, west, and east respectively. It is one of the earliest to have gained independence in Africa from Britain in 1957. It had a population of about 3.6 million in the 1960's but increased to 26.6 million as at 2013 (GLSS 6/Ghana Statistical Service, 2014). Several efforts have been made by various governments during the political regimes to ensure a better educational system in Ghana. The tertiary level of education unlike the basic and secondary school level of education has not received many reforms. However, in 1991 one of the major tertiary education reform was introduced and the white paper on tertiary education reforms defined higher education to include all former education beyond secondary school;

thus universities, polytechnics, colleges of education and specialized institutions¹. The reform sought to improve quality teaching, enhance access and provide the necessary infrastructure to aid teaching and learning. In contrast, Tjomsland (2009) explains that higher education denotes degree-giving education that happens at universities or similar accredited institutions. For this study, Tjomsland's definition of higher education is used.

The first university to have been established in Ghana is the University of Ghana, which runs humanities, business administration, biological science and other related science programs. Ghana has nine public universities namely University of Ghana; Kwame Nkrumah University of Science, and Technology; University of Cape Coast; University College of Education, Winneba; University of Development Studies; University of Professional Studies, Accra; University of Mines and Technology; University of Allied Sciences and University of Energy and Natural Resources. Also, according to the National Accreditation Board; the regulatory body for quality tertiary education in Ghana, about sixty-seven private tertiary institutions, provide degree programmes as at February 2016.

Tertiary education institutions specifically universities are deemed very instrumental in developing country both economically and socially (AAU/World Bank Report, 1997 as cited in Assié-Lumumba, 2006). The Association of African Universities (AAU) posit that universities have the research and technical expertise necessary for development and stated that how best they undertake their duties would be a major contributing factor in the future prospects of a country. In addition, World Bank (1994) asserts that higher education mirrors the economic growth and social development of the country it is situated.

¹ Education system. Retrieved on September 3, 2015 Accessed at <https://www.newsghana.com.gh/ghana/education-system>.

Issues pertaining to gender disparities with much focus on tertiary or specifically higher education institutions are discussed subsequently.

2.5 GENDER DISPARITY IN EDUCATION

Ideally, according to the millennium development goals, educational systems are supposed to be gender neutral but in reality, there exist disparities mostly in favour of males. Evidence shows there are wide gender gaps in higher education institutions in developing countries as compared to that of developed countries (Tjomsland, 2009). Nonetheless, equal access or equal representation in school may not give a full picture of gender equality but may be necessary for the attainment of equality at both employment, entrepreneurial and political participation levels (Subrahmanian, 2005).

The definition for gender disparity in education goes beyond just access to educational opportunities. It entails access to educational opportunities by both male and females as well as their output and outcomes (Assié-Lumumba, 2006). Wilson (2003) asserts that the term gender equality has three aspects/components namely equal rights to, in and through education. Subrahmanian (2005) explains what these terms mean; thus *“equal rights to education connotes access to and participation in education as well as advancement to different phases or levels of education”*. This definition also calls for the eradication of obstructions that impede the admission of both male and female students at all levels and types of education (Wilson, 2003). However, the equal rights in/within according to Subrahmanian (2005) *“comprises topics ranging from curriculum, pedagogies, subject choice, textbooks, assessment methods, management, and peer relationships”*. This means the school environment and the processes used in administering knowledge should be conducive for all gender groups without discrimination. It requires the elimination of all stereotypical views on gender roles in textbooks, school and classroom settings (Wilson, 2003). *“Equal rights*

through education denotes equal opportunity offered to educated women to use their education in the domain of employment, work, and political representation” (as cited in Tjomsland, 2009, p. 4). It also means that education should be a means of gender justice in the sense that people should be given equal treatment and access to jobs, political participation or any opportunity regardless of their gender status (Subrahmanian, 2005).

The researcher adopts the equal right to the definition of gender equality for discussion in this section. Thus, gender disparity in schooling happens when either male or female student is denied equal access and rights to education and its opportunities. In terms of access, it is determined by the enrolment rates of male and female students; that is when there is an imbalance in the proportion of male and female students who enrol in a school or for an educational program. It is a problem affecting many countries but is more evident in many developing countries. However, gender disparities are often in favour of males especially in most developing countries (United Nations, 2014). It is believed that gender studies reflect social structures since societal and cultural factors define gender. Since educational institutions of higher learning are also agencies/channels of the socialization process, they reflect/epitomize society and its structural inequalities (Assié-Lumumba, 2006).

An observation made by the Millennium Development Goal Report for 2014 shows there are unusual differences between female and male enrolment at primary and secondary levels, particularly in South Asia and Sub-Saharan Africa, with a wider gap at tertiary level. Similarly, Adeyemi and Akpotu (2004) articulate that gender inequity regarding access to tertiary education particularly in universities is a problem for Nigeria and other developing countries. Their assertions are further supported by Adetula’s study in 2011, which finds a disparity in the trend and pattern of gender enrolment in Nigerian universities across the geo-political zones. She also discovers wide gender gaps prevailing in the universities in the

northern part of the Nigeria. Agyare-Kwabi (2013) also witnesses wider gender gap in educational institutions in the three northern regions of Ghana probably because of the high poverty levels and high rates of early marriages. In addition, Megahed (2010) discovers that though Egypt is making progress, there is still evidence of gender inequity in higher education institutions with the Upper Egypt governorates having the lowest female enrolment rates. However, statistics from Botswana show gender disparities in favour of females – with a female enrolment rate of 55% (Wally-Dima & Mbekomize, 2013). The next section of the write-up discusses the evidence from Ghana.

The Education for All policy coupled with the Millennium Development Goals has triggered Ghanaian governments to make strides towards eliminating gender disparities (Agyare-Kwabi, 2013). In view of that, a Girl's unit was set up by the Ghana Education Service to promote or increase the representation of females at the primary and secondary schools since females are minimally reported despite females' outnumbering males in terms of the population statistics in Ghana. Although the Girl's unit has resulted in some improvement in the enrolment of girls at both the basic and secondary level of education, their evidence is not clearly observed or depicted in the higher education institutions. A report by the Ghana Statistical Service shows there is no gender equity at the tertiary level of education (Agyeman-Duah et al., 2006). In terms of statistics, the number of enrolment in universities and polytechnics for the year 2005 was 32,198 and 63,193 for girls and boys respectively. This shows that the enrolment percentage of females was 33.8% as compared to 66.2% of males. In addition, the 2010 Educational Sector Performance Report of Ghana emphasizes gender disparity; regarding enrolment in tertiary institutions, in favour of males with a GPI of 0.6 (Ministry of Education, 2010). Thus for every sixty females, one hundred males were enrolled at the tertiary institutions in Ghana.

In view of that, a strategic objective has been made for tertiary education by the education ministry of Ghana for the period 2010-2020, to increase equitable access to high-quality tertiary education (Ministry of Education Report, 2013). Again, as Ahmad (2009) articulated, the report indicated that the colleges of education have the highest female enrolment from 2009 to 2012.

2.5.1 Gender Disparities and Choice of Study

It is believed that gender disparities could be due to the choice of study (Mutekwe, Modiba and Maphosa, 2011). The categorization of some subjects as masculine and feminine by societies tend to widen the gap. Agyare-Kwabi (2013) asserts that the variation in the choice of science and technology among boys and girls keeps widening. Many countries and researchers have witnessed that most females choose majors in humanities, arts and education. They claim this is because females have reading and language learning ability as compared to males with spatial abilities (Wilberg & Lynn, 1999). Ardayfio-Schandorf (1995) cited in Adetula (2011) reveal that most girls and women who reached university often enlist in the faculty of arts and social science. Ahmad (2009) shows there exist gender disparities in education or teaching programs in favour of females. Also in Egypt, it is discovered that about 73% of the female students in higher education enlist in education, humanities and arts (Megahed, 2010). She realized that males outnumber females in the field of social sciences while females outnumbered males in basic sciences and medicine.

Accounting like the other subject or areas of specialization is also gendered. Although accounting is predominantly noted to be masculine, some studies show it is feminine in Romania and Poland (Istrate, 2012; Czarniawska, 2008). This means the context determines the femininity or masculinity of the profession. The profession has seen a surge in the number of females enrolling in the course.

In Romania, the percentage of female and male accounting students is 80% and 20% respectively. According to the Higher Education Statistics Agency (2002), there is a gender disparity against males having female accounting students being 56.2% and that of males being 43.8% in the United Kingdom. The proportion of male and female undergraduates in accounting at the Robert Gordon University in Scotland for 1998, 1999 and 2000 academic year was 48% and 52% respectively (Gammie et al., 2003). In addition, the percentage of females who enlist for an accounting program is 63% in Botswana (Wally-Dima & Mbekomize, 2013).

The study by Ahmad (2009) on gender differences in the participation of Malaysians in Education also shows there has been a surge in the proportion of females to males studying in arts with specializations like accounting.

2.5.2 Reasons for Female Enrolment or Non-Enrolment in Higher Education

The socioeconomic background of students could account for gender disparity in education (Adetula, 2011). This because both cultural and socio-economic forces determine whether the woman could school to the level of attainment. Females living in societies with a patrilineal system are often denied access to education and especially when their family backgrounds are not financially sound. Stromquist (1990) asserts that females from low-income social groups and low-status ethnic affiliations tend to have low levels of education. In the same vein, societies with the culture of early marriages have wide gender gap since most parents would have married their female wards off before they even get to the secondary school. Interestingly there is a gender gap in favour of females present in Saudi Arabia, this is because women gain reputation and become competitive for marriage when they attain higher learning (Doumato, 2003). Unlike Sub-Saharan countries where females with higher education are not considered for marriage by their men (Tjomsland, 2009).

Ahmad (2009) attributes the reasons accounting for the female enrolment in higher education institutions in Malaysia to the level of parental education, the quest for a better-paid job and the falling academic performance of males. She articulates that the level of parental education is key in the explanation of people accessing higher education and states that the high cost of living in Malaysia demands the need for good paying jobs hence an advancement in career. She also assigned the poor male academic performance to explain the influx of female enrolment in schools. The latter assertion concurs with that of Gammie et al. (2003) that the high representation of female in higher education could be due to the high academic performance of females and their surge in the labour market. The study conducted by Megahed (2010) reports that women's enrolment in higher education is influenced mostly by the unequal distribution of higher education institutions across governorates. She also finds low female enrolment rates exist in the Upper Egypt governorates, which is in the northern part of Egypt. Similar results; wide gender gaps are observed among those in the northern part of Ghana (Agyare-Kwabi, 2013). Adetula (2011) also witnesses gender disparities in favour of males in the universities in the northern part of Nigeria. This could be due to the high poverty levels and over protective cultural attitudes. They also deny females, formal education in order to preserve their culture since they have a notion that education of women would make them lose their cultural and social upbringing.

Interestingly, it is believed that high divorce rates could encourage females or women to enrol in higher education institutions (Wally-Dima, 2013). Furthermore, the religious beliefs of a person or society could influence their female wards education. It is believed there are high gender gaps in institutions present in Muslim communities. Females from Muslim homes often may not pursue higher studies.

Assié-Lumumba (2006) and Manyá (2000) assert that gender gaps in African universities are the colonial legacies their colonial rulers left behind. This is because the colonial rulers who

instituted the universities modelled it after their own country's educational systems. He emphasizes that the European's have a patrilineal social structure embedded in their educational system and as such targets the male group for education. However, though the European countries have made and implemented better policies that have enabled them to bridge the gap, unfortunately little has been done by the African's to reduce the gender gap especially at the tertiary level of education. Kwapong (2007) emphasizes that to ensure gender equity in the enrolment of females into the public universities, the required admission scores have been reduced by one point for women. She also argues that the distance education program has helped to increase the number of females in higher education. Nevertheless, disparities in education are still worsening in most African countries especially those in Sub-Saharan Africa.

2.6 FACTORS THAT INFLUENCE THE CHOICE OF ACCOUNTING AS A MAJOR

It is believed that research conducted on career decision making could help explain the increase or decrease in choice of a major. Career decisions start with the choice of a program a student undertakes which could be made either at the senior high school level or often at higher educational level. It has been alleged that there has been a surge in the number of students enrolling for accounting as an area of specialization in Ghana.

The decisions a student makes in the selection of accounting as a major is influenced by so many factors. Simons et al., (2003) in their comprehensive literature review on factors influencing the choice of accounting as a major, categorize the factors into personal expectations and student background or experience. The personal expectations of students such as earnings, career opportunities - availability of jobs, social status and prestige of career and interest in the field/course influence their choice of an accounting major. Some factors

under the background category are previous knowledge in accounting, work experience and ability for the course, parental influence, peer advice, family, teacher advice, cognitive style and personality could also motivate the choice of an accounting major.

Also, a review by Ali and Tinggi (2013) shows that student's personality traits, parental occupation and advice, media influence, past achievement, job prospects and interest are all important and significant factors that influence a choice of a major.

2.6.1 STUDENT BACKGROUND FACTORS

2.6.1.1 Parental Influence and Occupation

It is asserted that parents could be very influential in the career choice or decision making of their children. Ali and Tinggi (2013) study shows that parental occupation is an important factor in students' choice of a major. Leppel et al., (2001) reiterates that female students whose fathers are professional/educated are more likely to major in accounting. Agarwal (2008) who posits there is a relationship between the occupation of students' parent and their career goals or ambitions further supports this assertion.

A study by Nyaribo, Prakash and Edward (2012, p.4) state that most of the Indian students confessed that their choice of academic disciplines is influenced by the professional or executive background of their fathers. Likewise, a study done by Law and Yeun (2011) on ascertaining the motivation of students pursuing accounting in Hong Kong revealed that parental influence is the highest or most important factor in the students' decisions to either major, minor or choose any other discipline other than accounting. Law and Yeun explain this finding could be because of the Confucian cultural norms indoctrinated in the students. Dalci, Arasli, Tumer and Baradarani (2013) also attest to the submission of Law and Yeun's findings among Iranian accounting students and they explain that Iran has a culture that places more emphasis on collective views than that of individuals. Furthermore, a study by Tan and Laswad (2006) in New Zealand disclose that parents are the strongest influence on students.

However, in the US there have been inconsistent findings. While Mauldin, Crain and Mounce (2000) asserts that parents play a key role in students' decision of pursuing a career in Accounting, Paolillo and Estes (1982) and Lowe and Simons (1997) acknowledge parents' influence on career choice of students but assert that their influence is little. The assertions of Bebbington, Thomson and Wall (1997) also reveal parental influence is little among students in the University of Dundee and Heriot-Watt University in Scotland. Conversely, there is no parental influence on students' choice of accounting major in Australia (Gul, Andrew, Leong & Ismail, 1989).

2.6.1.2 The Influence of Teacher (Faculty)

The role of teachers is very vital not only to the academic performance of students but also affect their career choices. How teachers/lecturers introduce or teach the subject could rouse interest to pursue accounting. Also, the expectations and nature of the teacher-student relationship, and teacher advice could motivate or help them in choosing the areas to major. It is also believed that quality of faculty could explain people's choice of major decisions (Calkins & Welki, 2006).

However, mixed results are on the impact of this factor on the selection of accounting majors by students. Mauldin et al. (2000) establish that teachers have a great influence on students' choice of an area of specialization. In addition, Paolillo and Estes (1982) in considering parent and teacher influence, posit that teachers or instructors have a greater influence than even parents do in students' career decisions. Once again, the findings of Byrne et al. (2012) reveal that the only referents with an influence on students' career decisions are the teachers and parents. Contrarily, Gul et al. (1989) find that teachers or course instructors or professors have no impact on students' decisions in the choice of the major.

2.6.1.3 Timing and First Year Accounting Course

The time at which students decide on their major is also worthy of being studied. Graves, Nelson and Deines (1993) study find out that some students decide on their choice while in high school. Prior studies also show that many people pursue accounting even before undertaking tertiary education (Hermanson et al., 1995; Sale, 2001; Hunt et al., 2004 and Tan & Laswad, 2009). Again, some authors realise that most students decide on their major during their second year of study (Paolillo & Estes, 1982; Geiger & Ogilby, 2000; and Mauldin et al., 2002).

In addition, it is believed that the performance of students when introduced to accounting in the first year, could stimulate a desire to pursue accounting as a career. Also, an introductory accounting course may provide students with information on the course and the opportunities of pursuing a career in it and may also stimulate or provide students with the skills/aptitude.

A prior study by Geiger and Ogilby (2000) indicates that students choose accounting as an area of specialization when they perform well in their first accounting course. However, the finding of Law and Yeun (2011) show that exposure to first year accounting course does not influence a student's decision.

Furthermore, some researchers claim that accounting majors are more likely to have studied accounting in school (Chen, Jones, & McIntyre, 2005; Felton et al., 1994). Bryne and Willis (2005) who assert that a students' previous study of accounting could influence his /her career choice also emphasize this. Contrariwise Ahmed et al. (1997) posit that prior accounting background especially high school accounting background has no significant influence on the choice of accounting as a field of study.

Some researchers propose that since an introductory accounting course exposed to students could influence their career decisions, the accounting curriculum should be looked at critically so as not to deter students from pursuing a career in accounting (Baxter & Kavanagh, 2008).

2.6.1.4 Academic Performance and Mathematics Background

The academic performance of a person is also deemed crucial to his/her choice of a major. Regarding the choice of an accounting major, it is believed that a student's academic performance in terms of grades earned in accounting modules could motivate or demotivate him/her from pursuing accounting as a discipline. Cohen and Hanno (1993) and Geiger and Ogilby (2000) finds performance to be vital to students' choice of an accounting major. Stice, Swain and Worsham (1997) however find contradictory results; there is no significance between performance and choice of an accounting major.

Interestingly, Tan and Laswad (2009) study indicate that good performance in accounting courses does not influence non-accounting majors' intention to study accounting as an area of specialization. Again, they also find no statistical significance between performance and choice of an accounting major. Nevertheless, the bad performance of business students in accounting could be an indicator that they should opt for a non-accounting major.

Furthermore, Accounting is perceived to be number crunching hence require students with strong and complex numerical skills and abilities (Mladenovic, 2000). According to Wooten (1998), accounting requires quantitative skills. In view of that, Jackling and Calero (2006) claim students are less likely to be interested in pursuing accounting as a major or career because of this perception. Cohen and Hanno (1993) support this assertion by stating that skills and mathematics background could facilitate or hinder a student's decision to major.

2.6.1.5 Gender

The gender of a person may if not fully, may to some extent influence pupils' choice of certain majors and hence careers. Assié-Lumumba (2006) asserts that gender remains the most universally firmly held variable that compounds the effects of other factors and hence influences certain behaviours. Gender is not just a biological status of an individual but the behaviours a given culture associates with the biological status (West & Zimmerman, 2007).

The society of a person segregates or describe the roles for males and females. This even translates further into career choices since certain jobs are deemed as masculine and others feminine (Mutekwe et al., 2011). Again, Mutekwe and his co-authors discover that females are not expected to pursue careers in engineering, architecture, and others in the automotive industry because they are considered as male professions in Zimbabwe.

Rask and Bailey (2002) findings suggest that the gender of faculty influence female choice of an accounting major. This could be because they see them as role models and probably because it serves as a motivation that they could also excel in that career. Leppel et al. (2001) also reiterate that student gender is key in the choice of an academic major. In addition, Law and Yeun (2011) also find gender to have a significant influence on the choice of accounting and assert that the probability of choosing accounting was low among males.

Byrne and Willis (2005) attribute the high likelihood for females to choose accounting as a major than males to be that males perceive accounting as boring. Nishiyama, Camillo and Jinkens (2014) also posit that females are more likely to opt for accounting because of the social status or prestige affiliated with the accounting profession. Furthermore, Dalci et al. (2013) reveal that Iranian females attach less importance to extrinsic motivation factors specifically financial rewards than males. This finding may to some extent invalidate Ahmad (2009) claims that the increase in females pursuing educational opportunities is because women want to get better-paying jobs. However, this could be explained by the differences in the economic status of the geographical contexts in which both authors conducted their studies. Contrariwise, gender is found not to be a significant variable in the choice and intention to major in accounting in Egypt (Anis & Hanafi, 2015).

2.6.1.6 Personality Traits and Cognitive Styles

Since occupation or career, may have quite a lasting impression, it is very important for students to take or pursue areas of specialization that are suitable to their personalities. It is believed that this factor is important for decisions pertaining to choice of majors and careers. People with investigative personality may pursue investigative journalism or even auditing.

Sugahara et al. (2008) reveal that Chinese students are less creative due to their rote learning approach and are more likely to choose accounting as an area of study, unlike Australian students who are deemed more creative and hence unlikely to specialize in accounting in Australian Universities. Hence, it could be deduced that students with the cognitive style of lower creativity preferred accounting than those with higher creativity. It is claimed that students with sensing, thinking and judging personality types are more likely to opt for accounting as major (Lawrence and Taylor, 2000). Booth & Winzar (1993) and Wolk & Cates (1994) assert that accounting students have lower creativity styles than other business and non-business majors.

2.6.2 VOCATIONAL EXPECTATION FACTORS

2.6.2.1 Earnings

Earnings include both future earnings/long-term financial rewards, initial earnings, and salaries. In Scotland, Bebbington et al. (1997) assert that the salary influenced 79% of the students who chose accounting as a major. This is also evident among Canadian business graduating students (Felton, Buhr & Northey, 1994). Felton, Dimnik and Northey (1995) research on the job factors considered by students with intentions of pursuing the Chartered Accountancy profession and business students' who choose non-accounting disciplines, discover that CA students are more influenced by the good long-term earnings whereas the non-accounting majors are moved by the high initial earnings and the intrinsic rewards of a job.

A review of the effect of earnings in career decisions indicates that it has been a dominant factor since 1982 to 2002 (Damron-Martinez, Presley & Zhang, 2013). Although it is a dominant factor in many studies, interestingly this observation does not hold in some contexts, which may be due to the socio-cultural and economic factors in those contexts.

For instance, Hong Kong and Japanese students find financial rewards not to be an influential factor in the choice of an accounting major (Law & Yeun, 2011; Sugahara & Boland, 2009). However, it is the most influential factor for Malaysian accounting students (Zakaria et al., 2012). This deduction is made from the responses of 340 students of Universiti Teknologi MARA Kelantan on the factors for their choice of accounting as a major or expectation of a career in accounting. Zakaria et al. (2012) declare good long-term earnings to be the reason for Malaysian students' choice of an accounting major. Although Hong Kong has a market willing to pay accounting professionals highly, their students are not motivated to choose accounting major because of financial rewards. Simon and Lowe (1997) and Damron-Martinez et al. (2013) also find a similar result among American students. Thus, American students assert that high future earnings are the most important reason for students' choice of accounting disciplines. Furthermore, a study conducted by Mutekwe et al. (2011) on factors that affect female students' career choices in Zimbabwe also emphasize that students' choice of an accounting discipline was because of their belief that it pays well.

The earnings factor is one of the leading or second highest factor that explains the career decisions or choice of an accounting major. However, this evidence may not be found among Asian students (Law & Yeun, 2011; Sugahara & Boland, 2009). This means the context of students could determine their motivating factors for the choice of a particular discipline.

2.6.2.2 Career Opportunities

The decision to choose a particular course of study or career depends often on the nature of the job, the availability of jobs, advancement opportunities, the nature of the career path and the flexibility in career options. People often want to study disciplines there is a job market for and one in which they could easily diversify or move flexibly among jobs. An accounting major often provides students with the capabilities to work as a financial accountant, tax expert, auditor, management accountant, cost accountant or to provide other advisory and assurance services. The flexibility to move among jobs and the fact that every organization or company needs an accountant as well as some factors mentioned may be reasons for some students' choice of accounting an area of specialization. However, these factors are examined empirically to find the factual evidence on their effect on students' career decisions.

Nelson et al. (2008) in their study explain that the single most influential factor in the choice of accounting major is the availability of jobs. Also, an investigation on the influences on school leavers' career decision in Ireland shows that job satisfaction is the most important criteria that motivate career decisions as well as good working conditions and career aptitude (Byrne, Willis & Burke, 2012).

Furthermore, accounting students emphasize the job market factors in their selection criteria than non-accounting students (Felton et al., 1994 cited in Byrne et al., 2012). Paolillo and Estes (1982) and Gul et al. (1989) also posit that job satisfaction is a very vital factor in career decisions and that people are more concerned about their satisfaction on the job and not necessarily its availability. Ali and Tinggi (2013) assert that job prospect is the only factor with a significant influence over students to take accounting as a discipline Malaysian University. Galotti and Kozberg (1987) also reiterate that it is the most significant factor

influencing the choice of a major. Moreover, non-accounting students indicate career prospects as the major contributing factor when choosing a career.

2.6.2.3 Intrinsic Interest and Perceptions of the Accounting Profession

It is believed that the students' perceptions about a subject influence their interests as well (Ferreira & Santoso, 2008). Also, the positive or negative perception of students could also rouse the interest and choice of a particular area of study. Studies show that genuine interest is a very crucial factor in academic major choice decisions (Mauldin et al., 2000; Heiat, Brown & Johnson, 2007 and Strasser, Ozgur & Schroeder, 2002). These students are believed to choose accounting based on its intrinsic values (Sugahara & Boland, 2009). The two authors used factor analysis and had intrinsic value; which comprised of the attributes - a chance to contribute and the nature of the job, as the first factor (Sugahara & Boland, 2009). Aptitude is an influential factor in the choice of an academic discipline among US students (Adams, Pryor & Adams, 1994; Lowe & Simons, 1997).

Hunt, Anthony and Intrieri (2004) assert that the perceptions of students play a key role in the choice of an accounting career. Baxter and Kavanagh (2008) examine students' perception of the accounting profession and its impact on their decision to major in accounting. The study reveals that accounting students perceive accounting to be less boring and very interesting than non-accounting majors.

Sugahara et al. (2008) also posit that Chinese students are more likely to choose Accounting as a major because they have the perception that accounting is less procedural. Zakaria et al. (2012) indicate that students in Malaysia pursue a degree in Accounting because they perceive that the profession is exciting. This is the second most important factor that influence students' career choice. Tan & Laswad (2009) realise that students who perceived accounting as a boring major choose non-accounting majors. However, it is posited that Ghanaian students

have a positive perception of the accounting profession and believe that accountants are interesting, respected and important in organizations. Though students perceive that a major in accounting is time-consuming and has a higher or heavy workload, those perceptions do not prevent them from choosing accounting discipline (Mbawuni, 2015). Nevertheless, these factors might explain the reasons why others choose non-accounting majors (Cohen & Hanno, 1993).

Aptitude or the natural tendency to perform well in a course or career is also reported as being important to accounting students. Studies done about three decades ago found it the first or second most important factor that explain students' career decisions and choices (Paolillo & Estes, 1982; Gul et al., 1989).

2.6.2.4 Social Status and Prestige of Career

How people in the society view professions and the benefits associated with holding a particular office informs career/academic major decisions. Likewise, some students could choose an accounting major because of the image and facility of the accounting department and the status affiliated with being intelligent. For instance, peers revere Accounting students like Science students because they are considered to have higher levels of intelligence could influence students. Evidence gathered on these are discussed in the next paragraphs.

Fisher and Murphy (1995) study on how students view the status of certain professions revealed that accounting students rank doctors first followed by accountants whereas trainee teachers rank accountants as sixth on a scale of ten professions; specifically, accountant, architect, dentist, doctor, economist, engineer, research scientist, social worker, solicitor, and teacher (as cited in Baxter & Kavanagh, 2008). Interestingly both accounting students and teacher trainees collectively chose doctor as the profession with a high status or prestige. These notions influence students' choice of a career. Thus, how favourable the status of a

profession is in the view of many could lead others to choose a career in that field of profession.

The research by Sugahara and Boland (2009) shows that the largest factor that explains the choice of non-accounting majors in Japan is the prestige or the social status of the career. This is the second largest factor among the accounting majors. School leavers in Ireland with a plan of undertaking a career in accounting assert that they esteem the prestige of the career as an important factor (Byrne et al., 2012). Tan and Laswad (2006) also find the prestige of the job to influence students' decisions among New Zealand students. Although the social status or prestige of a career is said to be the reason for people's choice of a major or career, it is not deemed a major influential factor.

2.6.3 DEPARTMENTAL INFLUENCE

Jaschik (2013) asserts that students are more likely to settle with a particular major depending on the characteristics exhibited by a department. Calkins and Welki (2006) study on factors that influence students' choice of an economics major indicates that affordability, teaching quality and the status of the faculty are very important in the decision making of the selection of an academic field of specialization. Again, one's ability to have personal networks with lecturers and old students could inspire and stimulate students' interest in a particular subject or major (Malaney, 1985 as cited in Kallio, 1995). The courses offered and the quality of departments could influence students' choice (Kallio, 1995).

The next section reviews theories that could aid in carrying out the objectives of the study.

2.7 THEORETICAL REVIEW

Theories are constructs or coherent set of propositions useful for explaining, describing and predicting behaviour (Boateng, 2014). They are very important in research and help explain, understand, describe and predict the factors that influence the choice of an accounting major

are discussed in this chapter. A review of several theories used by authors in studying career choice is discussed. Thus, the assumptions underpinning those theories are deliberated upon with the findings of authors who adopted or modelled the use of those theories.

Despite the numerous theories of choice and motivation, the theories do not contest each other. Rather, every theoretical approach has the types of behaviour it helps to explain or predict. However, this write-up primarily considers only three theories that explain choice and the motivation for selection of a major, for this study. The reviews are made on the Holland's personality trait theory, Theory for Reasoned Action, and Theory of Planned Behaviour.

2.7.1 HOLLAND'S TRAIT THEORY

Holland's theory posits that the personality of an individual informs their career choice or academic major. Holland (1959) theorizes that an individual's choice of a major/career is influenced by his/her genetics/heredity, cultural and personal drives. The Holland theory finds its roots in the Parson's (1909) theory; which argues that a person in making a career choice first assesses his/her skills, values, personality, and interests and then match them to the jobs that fit them.

The Holland's (1985) theory assumes that people could be categorized into six types namely: realistic, investigative, artistic, social, enterprising and conventional. Most persons can be classified as one of the personality types. Smart, Feldman and Ethington (2006) articulate that the classification of people into these six personality types depends on their unique or individual patterns of attitudes, interests, competencies and capabilities. Holland also claims there are six kinds of environments; realistic, investigative, artistic, social, enterprising and conventional. He further asserts that every environment is dominated by a particular personality type and depicts the predominant physical and social situations in a society. Holland (1985) posits that people look for environments or jobs that suit or fit their personality

to enable them to exhibit their skills and abilities. Thus, behaviour is ascertained by an interaction between personality and environment (Holland, 1985, p.2-4). Holland (1963) definition of all the six personality traits is explained in the next three paragraphs.

2.7.1.1 Conventional and Artistic Personality Traits

The conventional/conforming personality trait depicts traits of imitation, being methodical or following laid down rules, value for material things and social status. Again, people or job environment tagged as conventional are number crunchers, methodical, organized, efficient, cautious, have a love for manipulation of data but lack creativity. Professions that fit this personality type are accountants, secretaries, bank tellers etc. In contrast to the conventional types are the artistic personality types. Artistic persons are independent, instinctive, self-expressive, and very creative but are emotionally sensitive. Journalists and designers are examples of jobs that fit the artistic personality type.

2.7.1.2 Investigative and Enterprising Personality Traits

Furthermore, individuals with investigative personality types possess strong mathematical, scientific, and critical logical thinking abilities. They also love ambiguous and complex issues and are very thoughtful but lack leadership skills. Examples of job types are physicists, mathematicians etc. Unlike the investigative types, the enterprising types are characterized by individuals who love to lead, are persuasive, very sociable but do not like structured activities. Politicians and marketing personnel are examples of investigative job types.

2.7.1.3 Realistic and Social Personality Traits

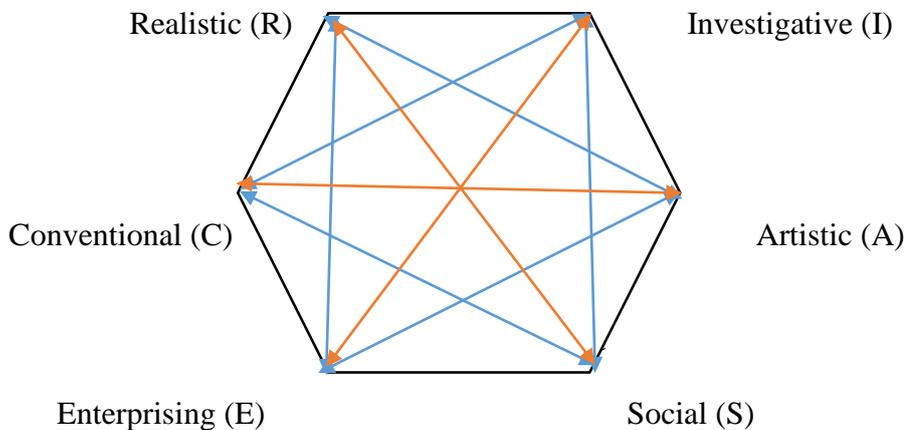
The realistic personality types are nature lovers and have mechanical abilities. However, they have poor eloquence but love possessions and are not friendly. Military, mechanics, and horticulturists are professions for realistic personalities. The social types love to help people

solve their problems and are very friendly. Lecturers and nurses are examples of jobs social in nature.

2.7.1.4 Circular Order Hypothesis

Besides the personality-environment congruence/fit, Holland also postulates a circular order hypothesis. The circular order hypothesis assert that the six personalities are presented in a circular form (Holland, 1973; 1985). He further posits that the individuals with a particular personality type could also fit in or take a job with traits that are adjacent to the person's own personality. Thus, a person with a dominant trait such as the realistic personality trait can fit in both investigative and conventional types; adjacent to the realistic type. The circular order hypothesizes that the correlation of the adjacent types; RI, IA, AS, SE, EC and CR should be greater than the alternative types labelled RA, IS, AE, SC, ER and CI respectively.

He claims an individual would not have it easy when he/she chooses job environments opposite his/her personality type. The realistic type is opposite the social type, while that of investigative also contradicts that of enterprising and last, the conventional type is in conflict with the artistic personality trait. Therefore, the circular order expects the conflicting types to have the least correlation. Figure 2.1 depicts the hexagonal model below;



Adapted from Holland (1985, p.29; as cited in Yang, Stokes & Hui, 2005)

Holland (1997, p. 71) asserts that “*the theory was initially proposed as a career theory to aid people in the choice of vocation or profession - they have the utmost prospect of occupational stability (persistence), satisfaction, and achievement*”. However, he consistently and repetitively indicates that the propositions about educational behaviours are similar to those for vocational behaviour. Thus, Holland’s theory could be applied to either vocational or educational research studies. Holland (1973) asserts that every academic major creates its own unique environment with diverse levels of competitiveness, classroom size, faculty-student ratios, prospects, reputations, learning formats and career opportunities.

However, this theory suffered criticisms because it failed to consider the impact of other cultures except for the American culture and influence of significant others in career decisions. Also, it is said to be gender biased and ignores the situations of the economy (Margolis, 2008 cited in Choo, Norsiah & Tan, 2012). Besides that, Holland articulate that the realistic personality type is masculine while the social and artistic types are feminine (Holland, 1963). Smart et al. (2006) articulate that regardless of these criticisms, the Holland personality trait has been extensively researched by its proponents and have paid attention to at least if not all, some criticisms. The study, therefore, adopts this theory to describe the personality traits among accounting students and then find its relationship with intention.

2.7.2 THEORY OF REASONED ACTION

The theory of reasoned action (TRA) is a social psychological framework proposed by Martin Fishbein and Icek Ajzen in 1975. The theory models the relationship between attitudes and behaviours of people’s actions and is believed to have been founded on Vroom’s (1964) expectancy theory (Felton et al., 1995). The theory is based on the assumptions that people are rational and consider the implications of their actions. Hence they act based on their expectation and evaluation of the outcomes of their actions. As it is the nature of theories to either predict, describe or explain a behaviour, TRA helps to explain many types of behaviours

including career choice decisions. TRA according to Felton et al. (1995) aids in the specification of key variables in the selection of an accounting career. They claim that TRA is very useful and help in the explanation of students' career decisions with few variables. Most of the researches on career choice used TRA to explain the influential factors that account for people's choice (Ajzen & Fishbein, 1980; Felton et al., 1995; Jackling & Keneley, 2009). It is also widely recommended by many authors in the study of variables that influence the choice of a business major (Zakaria et al., 2012; Law & Yeun, 2011).

Fishbein and Ajzen (1980) hypothesize that behaviour is influenced by the intention to perform the behaviour. They believe that before one carries out an action, intention/motivation precedes the performance of an action. This behavioural motivation is fuelled by the belief that performing the behaviour will lead to a specific outcome. Furthermore, the intention is a function of attitude; personal beliefs and expectations, and subjective norms; factors society approves of.

The determinants of attitude are internal factors that are personal beliefs that the behaviour would have a positive or negative outcome/result. A person's beliefs about a behaviour show one's attitudes towards that behaviour. Likewise, the subjective norms are the societal influence or perceptions to perform or not perform the behaviour. A person's decision to perform a particular behaviour depends also on the social opinions of the behaviour/action. Hence a stronger attitude and subjective norm; intentions, leads to increased effort to carry out an action or behaviour which increases the possibility for the behaviour to be performed.

2.7.2.1 Attitude

Attitudes concerning a career in accounting is influenced by a person's belief that an accounting career will lead to certain outcomes. The outcomes that may influence students to pursue the accounting profession could be intrinsic or extrinsic or a mix of both. Intrinsic

factors are explained to be the pleasure a person derives from doing something. Extrinsic factors are outcomes or results a person expects to gain from carrying out some action. Examples of intrinsic outcomes for the choice of an accounting could be genuine interest, aptitude for the subject, job satisfaction and that of extrinsic outcomes could be high financial rewards, prestige, job satisfaction etc. Attitudes are the positive or negative evaluations of the behaviour. However, the individual evaluates the outcomes and the likely occurrence of these outcomes before making their choices. This is mathematically presented as follows;

$$A_B \approx \sum_{i=1}^p b_i e_i$$

A_B is the attitude towards performing the behaviour

b_i is the strength of the belief that performing the behaviour would lead to certain outcomes.

e_i is the evaluation of the outcomes

i and p are the numbers of important outcomes to the person

Evidence from TRA by Byrne et al. (2012) shows that students' choice of accounting majors are due to the extrinsic factors. Jackling and Keneley (2009) articulate that personal attitudes are linked to 'intrinsic interest' and 'extrinsic interest' and are very influential in the choice of major. Law and Yeun (2011) assert that intrinsic interest is a second factor that helps explain the choice of a major among Hong Kong students.

2.7.2.2 Subjective Norms

Under this variable, the students' face external force in their career decisions. The views and experience of influential people in the life of the students may influence their attitude and hence affect their career choice and decisions. A person's opinion or assessment of the societal influence is a function of that person's beliefs that specific referents, such as parents,

teachers, siblings and even friends/peers, will agree or disagree with the choice of a particular career (Fishbein & Ajzen, 1975). The value of importance an individual place on the consent of the referent would show the degree of a referent's influence on an individual's career choice of accounting.

This is presented mathematically as:

$$SN_B \approx \sum_{j=1}^q nb_j m_j$$

Subjective norm is the influence of normative beliefs.

nb_j is the normative belief that referent j thinks the individual should perform or not perform the behaviour

m_j is the motivation to comply with referent j

q is the number of referents

For instance; studies done in Asia find subjective norms to be a very important of this variable in the explanation of students' choice of an accounting major. In Law and Yeun's study in Hong Kong, it is revealed that parents are the most important referents and the subjective norm is seen to explain students' choice. This experience is attributed to the Confucian cultural norms inculcated in the students. Parental influence and teacher advice are the major themes for referents though there are some mixed findings; that is solely due to the differences in societal norms in different contexts (Mauldin et al., 2000; Paolillo & Estes, 1982; Tan & Laswad, 2009; Gul et al., 1989 and Bebbington et al., 1997).

Paolillo and Estes (1982) assert that teacher influence is greater than that of parental influence. However, after 18 years of their study in the same country; precisely America, Mauldin et al. (2000) found parental influence to be greater than teachers. Could this discovery

be due to changing societal trends in the United States? Contrarily, Gul et al. (1989) assert that parental influence is not part of the factors with an effect of Australian students' career choice decision. Tan and Laswad (2009) also posit that parental influence is more evidenced among accounting students in New Zealand. Similarly, Byrne et al. (2012) research on influences on school leavers' career decisions and its implications for the accounting profession shows that parents are the only referent that influenced student career choice whereas teacher influence was important to only accounting students.

Peers and career advisors have little influence on students' career choice. Some studies also claim that parents, peers, and advisers have little influence on students' choice of business and accounting major respectively (Strasser et al., 2002 and Lowe & Simons, 1997). Interestingly, Jackling and Keneley (2009) mentioned governmental bodies being a very vital reference group in that their decisions and policies determine the job sectors, and hence the courses people should study. They acknowledge how a policy; Migrant Occupations in Demand List (MODL), made by the Australian government directs or influences lots of students especially international students' choice of courses likely to result in those careers. They also establish that referents are an important social influence for international students but are not an explanatory factor for the local; Australian, students'. Thus parents, teachers and all the other referents have either minimal or no influence on the Australian, students' choice of a major. Furthermore, Odia & Ogiedu (2013) articulate that male students are more influenced by referent factors than females in Nigeria. Thus, the context of study may inform the influence of referent in students' choice of a specialization.

2.7.3 THEORY OF PLANNED BEHAVIOUR

This is also a psychology theory proposed by Icek Ajzen (1988) to serve as a framework to explain human behaviour. The theory of planned behaviour (TPB) is an expansion of theory of reasoned action (TRA). They both share central theme, which is their argument that

behaviour is influenced by a person's intention to perform the behaviour. Like TRA, it considers attitudes, subjective norms, intentions, and behaviour. The only difference between TRA and TPB is the inclusion of the concept of behavioural control. The theory argues that behaviour or action is affected by intention as well as the perceived behavioural control to perform the act. TPB posits that attitudes, subjective norms, and perceptions of behavioural control influence intentions to choose a particular discipline. TPB claims that the actions of people are in conformity with their intentions and perceptions of control over the behaviour, and their intentions are influenced by their attitudes towards the behaviour, subjective norms, and perceptions of behavioural control (Ajzen, 2001, p. 43 cited in Tan & Laswad, 2009).

2.7.3.1 TRA Definition of Intention

A person's intention could be classified as personal and the influence of others under TRA. A person's intention could be influenced by his/her personal beliefs or the perceptions of social pressure to perform or not to perform the behaviour. Intention to perform an act or behaviour is determined by attitudes and subjective norms. The results of performing a behaviour help determine the attitude a person would demonstrate towards a behaviour and each belief is weighted by the subjective value of that outcome (Ajzen, 2001; Tan and Laswad, 2006). Attitude is the extent to which a person has a favourable or unfavourable appraisal of a behaviour under consideration. Ajzen (2001) further articulates that intentions accurately represent motivational factors that influence a behaviour and indicate the extent with which people will try and the effort they will exert to perform the behaviour. Therefore, when the urge or the motivation is very strong, the more likely the behaviour/action would be performed.

2.7.3.2 Perceived Behavioural Control

TRA define intention as attitude and subjective norms. However, TPB delineates intention to be a function of attitude, subjective norms and perceived behavioural control (Ajzen, 1988). In contrast with attitudes and subjective norms, the perceived behavioural control is not influenced by anything; that is non-motivational, but subject to the control of the individual. PBC is both directly and indirectly related to the performance of a behaviour. Therefore, regardless of how good or strong an intention is it may not be enough to for the performance of an act. This is because there could be situations when intentions may not be enough to carry out an action.

Thus, there could be situations beyond an individual's control and this could prevent the fulfilment of the intentions already made (Ajzen, 1988). This means that perceived behavioural control; a substitute for actual control, affects intention. For instance, a student may have the intention to study architecture but his/her guardian may want him/her to pursue an accounting discipline. As a result, the student may not opt for architecture but accounting. Again, societal pressures and personal beliefs may be favourable hence making intentions also stronger but the individual may lack skills or necessary resources or control to perform a behaviour. When an individual intends to perform a behaviour and has all the resources, he/she could perform the behaviour. Ajzen (1991) theorises that intention and ability must interact for the performance of an act.

Perceived behavioural control (PBC) is defined as people's perception of the ease or difficulty of performing a behaviour of interest (Ajzen, 2001). Ajzen asserts that it could either facilitate factors, the context of opportunities, resources or action control. Therefore, the availability of resources and opportunities to an individual prescribe or dictate the performance of a behaviour. It is claimed that people's performance on a behaviour is highly influenced by

PBC: confidence in an individual's ability to perform that behaviour. Again, when two people both have strong intentions, it is how confident they are about delivering the task or the effort exerted that would make one do better than the other. PBC is the distinct element, which helps differentiate TPB from TRA.

2.7.3.3 Empirical Review on Theory of Planned Behaviour

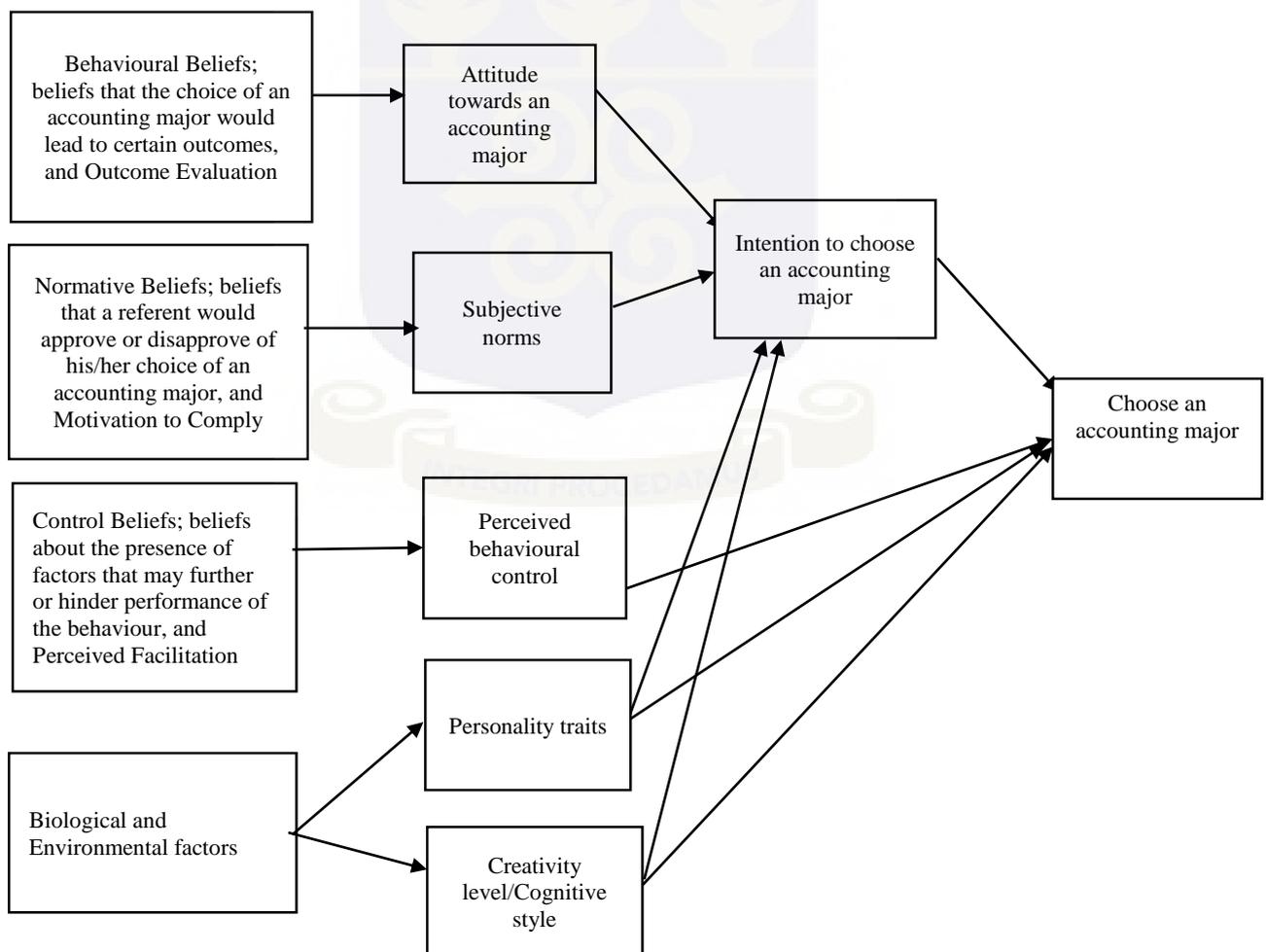
Most of the researches done on the factors that influence career choice of accounting students have not made use of the theory of planned behaviour in their studies. However, some authors have applied the theory in their studies and their findings are discussed below (Cohen & Hanno, 1993; Tan & Laswad, 2006, 2009). The study by Cohen and Hanno (1993) proves that all the three constructs of TPB, which are attitudes, subjective norms and perceived behavioural control significantly, relate to intention and help in the explanation of the choice of an accounting major among US students. Damron-Martinez et al. (2013) also attain these results in their study on undergraduate students' intent to minor in business and they articulated that TPB is a strong measure to determine intention in student decision-making about a business minor choice. Tan and Laswad (2006) find all the constructs helpful in explaining career choices of accounting students in New Zealand. However, Tan and Laswad's (2009) application of TPB to investigate the factors that influence students' decision to major in accounting or non-accounting area of specialization show that though perceived behavioural control and intentions are contributing factors for the choice of a major, perceived behavioural control is not a predictor of students' intention. This means that students' intention is determined by only attitudes and subjective norms.

2.7.3.4 Justification for Theories Used in the Study

This study employs the TPB though TRA has been largely used or applied to aid the explanation of behaviours in many accounting studies (Felton et al., 1995; Jackling &

Keneley, 2009; Zakaria et al., 2012; Law & Yeun, 2011). TPB like TRA is a well thought out theory but an extension of TRA. This is because intention alone does not lead to behaviour but also requires a person’s ability and control to materialize an act - that is the stance of TPB. The proponent of the Holland’s trait theory has undertaken extensive research on the theory. However, little has been done on applying Holland theory to explain whether the personality traits of students’ influence their choice of an academic discipline. In addition, there is a need for the application in other contexts to determine whether the theory can explain vocational and career choices in a context different from the one in which he developed his personality traits theory.

Figure 2.2 : Theoretical Framework for the Study



Source: Developed by the author

2.8 CHAPTER SUMMARY

Some of the main themes in this review are the trend of gender enrolment rates, choice of major factors and the effect of gender on career decision-making. In the discussion above it is shown that Sub-Saharan Africa is one the regions with high gender disparities at the tertiary institutions. It is also deduced from literature that gender inequities hamper both the economic and social development of a country.

From the write-up, it is realized there are many factors used to explain the career choices of students. The major factors believed to account for the specialization in accounting are high initial and future earnings, availability of jobs, job satisfaction, genuine interest, aptitude, prestige or social status, parental, teacher influence, personality and cognitive styles. Interestingly some of the studies show that females are motivated to choose accounting because of the intrinsic rewards whereas males choose accounting because of extrinsic rewards. Another author posits that females are influenced by the social status or the prestige affiliated with the profession whereas males are interested in the earnings factor.

Also, a review of three theories known to aid in the prediction and explanation of career choice or area of specialization is made. It discusses the Holland's Trait theory, Theory of Reasoned Action and Theory of Planned Behaviour in detail. For the study, the researcher applies only the Holland trait theory and the theory of planned behaviour to either predict or explain academic major/career choice decisions.

CHAPTER THREE

METHODOLOGY

3.1 INTRODUCTION

This chapter expounds on the procedure or outline followed by the researcher to undertake this study. Again, this chapter provides information on the research philosophy, strategy and research design adopted to aid in attaining the objectives of the inquiry. Furthermore, this chapter also discusses the sampling procedure, sources of data, data collection methods and the manner in which data was analysed and presented.

3.2 RESEARCH PARADIGM

Research paradigm is the beliefs that provide direction or guides an inquiry. Lincoln and Guba (2000) defines it as “*the knowledge claims that a researcher establishes or the beliefs about how and what the researcher would learn during their study*” (Creswell, 2003). Likewise, Bryman (2004, p.453) explain that a “*paradigm is a collection of beliefs and principles which influence what should be studied, how research should be carried out and how results should be interpreted by researchers of a particular discipline*”. Every research paradigm or philosophy has its ontology and epistemology. Creswell (2003) explain ontology to be the claims researchers make about what knowledge is and describes epistemology as how knowledge is known.

Therefore, the researcher adopts the pragmatic paradigm to guide the enquiry. The pragmatic paradigm has gained a lot of support in terms of advocacy for its usage in studies involving mixed methods (Johnson & Onwuegbuzie, 2004; Maxcy, 2003; Morgan, 2007). The pragmatic paradigm is a philosophical theory that is more inclined to finding solutions to practical problems in the real world instead of underpinning beliefs about the nature of reality (Feilzer, 2010, p8; Hall, 2012). It also has a philosophy that goes beyond “what works”.

Pragmatists are of the view that the purpose of a study or the nature of research questions influence a researcher's choice of approach (Creswell, 2003). Thus, the nature of the research problem determines whether to adopt a quantitative, qualitative or even a mixed methodology (Morgan, 2007). Again, pragmatists are not devoted to one philosophy or have one lens of reality and as such are free to choose any approach. This is further supported by some authors who assert that in the practical world, choice of an approach is not dependent on the researcher's commitment to a philosophy but the methods, techniques, and procedures that would best meet/achieve the objectives of a study (Darlington & Scout, 2002 as cited in Armitage, 2007). Another assumption of the pragmatism is that it believes the outer world is independent of the mind as well as that which is lodged in the mind and also does not see the world as an absolute unity (Cherryholmes, 1992; Creswell, 2014). According to Morgan (2014), pragmatists press for an enquiry to be handled or managed as a human activity/experience that is reliant on the enquirer's beliefs and actions.

Instead of establishing its ontology and epistemology boundaries/standards for its members of the scientific community, pragmatist emphasizes or concentrates on their distinctive approaches to research. Therefore, each researcher creates his/her own world of research—different contexts with different feelings about and different standards for the nature of the inquiry. Furthermore, Morgan (2007) assert that the connection of theory to data is abductive a continual back-and-forth movement between beliefs and actions. To him, knowledge is not about a theoretical/intangible relationship between the researcher (knower) and the object of study (known). Instead, knowledge is an active process of inquiry that depends on the assumptions and actions of actual researchers.

The ontological view of a pragmatic researcher is intersubjective. Though it does not have stated philosophical/hypothetical version of knowledge, it has no issue of being tagged as

having single “real world” and that every person has his/her distinct understanding of that world (Morgan, 2007). Hall (2012) criticizes this paradigm as an inappropriate paradigm because it fails to justify the use of mixed methods. Nonetheless, a compiled write-up on the beliefs of pragmatism reveal that it requires its researchers to state the reasons for collecting both a quantitative and qualitative data (Cherryholmes, 1992; Morgan, 2007; Creswell, 2014). The study adopts the pragmatic paradigm because not all the objectives can be met quantitatively. Some demand a qualitative data. Studies that adopted the theory of planned behaviour and Gough (1979) creative scale are guided by the positivist paradigm. The Holland trait theory studies have had mixed reactions. Some guided by positivism and some by interpretivism paradigms. Besides, Metso and Feuvre (2006) assert that the use of both quantitative and qualitative data is ideal for gender studies.

3.3 RESEARCH DESIGN AND STRATEGY

According to Yin (1994, p2), “*a research design serves as an action plan or schedule that connects the data to be collected and the findings to be made to the initial questions of the study*”. This study seeks to investigate the factors that influence students’ choice of an accounting major, the creativity level and personality types of accounting students as well as the gender parity index in business and accounting education. In order to attain these objectives, hypothesis and questions based on the Theory of Planned Behaviour (TPB), Holland theory and the Gough’s 30-item creativity personality scale are developed. In view of that, the study employed both the quantitative and qualitative approaches and methods in finding answers to the research questions. Most of the studies undertaken in this area of enquiry adopt the quantitative approach (Cohen and Hanno, 1993; Tan and Laswad, 2006; 2009; Sugahara et al., 2008; Geiger & Ogilby, 2000) and a few studies use qualitative approaches (Rask and Bailey, 2002).

However, this study adopts a mixed method research design because of the objectives of the study. It is also believed that both approaches have their weaknesses and strengths, so a combination would help curb the shortcomings of each other. For instance, one of the weaknesses of a quantitative method: that is, its failure to give an extensive or detailed understanding of a subject matter being studied, could be meted out by a qualitative study. In addition, unlike quantitative study, findings of a qualitative study cannot be generalized to large population. Metso and Le Feuvre (2006) also confirmed this by asserting that methodological mix is more beneficial to research in the humanities and social sciences than the adoption of a single research method. Kaplan and Duchon (1988, p.575) assert that a mixed method increases the robustness of the findings. *“A concurrent mixed method is defined as the procedure that allows the research to join or combine both qualitative and quantitative data with the aim of providing a complete or comprehensive analysis of the research problem. Therefore, the investigator gathers both data and incorporate the information to aid in the explanation of the results”* (Creswell, 2009, p.19). Thus, a concurrent mixed method is adopted for the study.

Hence the quantitative approach, aims at explaining the causal relationship between the variables; attitudes, subjective norms, perceived behavioural control and intention as hypothesized by the TPB. Whereas, the qualitative approach helps to gather data aimed at exploring and understanding the factors that accounting majors deemed key in their selection of an academic discipline, gender policies of the various business schools as well as describe their creativity levels/cognitive styles and personality traits.

A cross-sectional descriptive survey strategy is used to collect all the data necessary for achieving the objectives of the study. Kerlinger (1973) delineates that a survey research investigates large populations by selecting samples from the desired population. This research

design helps the researcher to know the factors that influenced students' choice of an accounting major and also to depict the important constructs of TPB. It also help describe the factors undergraduate accounting majors deemed very important to them.

Warwick and Lininger (1975) also assert that a survey is a suitable way of collecting information when the objectives of the study demands for quantitative and qualitative data. They further state that it is also ideal when the respondents are conversant with the information needed and the researcher is aware of the responses likely to emerge. It is believed to be very good for studies that seek to collect large amount and wide range of information (Gable, 1994). Furthermore, it is noted to have been extensively used in studies on the subject matter under consideration (Simons et al., 2003).

3.4 RESEARCH POPULATION

A research population refers to “*all the items or subjects under consideration in research or field of enquiry*” (Kothari, 2004, p.14). It is also defined as a distinct collection of individuals or objects known to have similar characteristics (Polit & Hungler, 1999). Boateng (2014) also defines it as the whole collection of entities within which the researcher would want to predict, describe, discover or understand a social phenomenon. Thus, all the variables and group of people who are of interest to the researcher and to whom the research results can be generalized is known in research as a population.

The population of the study is undergraduate accounting students, administrators, data analysts and registrars of tertiary institutions offering degree programs in Ghana. According to the National Accreditation Board, there are currently about eighty-five tertiary institutions that offer degree programs or higher education institutions in Ghana². The sampling frame of

² www.nab.gov.gh. Accessed on April, 2016.

this research is all universities in Ghana accredited by the National Accreditation Board to provide specialized accounting programs that are about forty-six in number.

3.5 SAMPLING TECHNIQUE AND SAMPLE SIZE

Sampling is the procedure or the activity of choosing samples from a group or population to become the basis for estimating, exploring, describing or predicting the outcome of the population as well as find an unknown piece of information (Boateng, 2014). Time and cost considerations impede or makes it impractical to study a whole population in real life situations and as such leads to the selection of few but representative entities of the population for investigation. The selected entities or respondents is referred to as the sample whilst the selection process is called the sampling technique (Kothari, 2004).

The sampling techniques for the study are criterion, purposive and survey in form. Thus, universities that are being studied are selected based on the criteria of having a charter from the National Accreditation Board (NAB) to run and issue its own certificates for about ten years. This is because of the quality assured of such institutions due to the requirements and processes they undergo before acquiring a presidential charter. *“According to NAB, tertiary institutions after being affiliated with a mentoring institution for at least ten years can apply for a presidential charter. NAB in turn undertakes a detailed evaluation of the institutions programs, facilities, and finance. A report is then drafted and forwarded to the Ministry of Education: which serves as an advocate to the President”* (Tsevi, 2014, p.4). Besides all the other universities under the mentorship of those with a charter, mimic the activities and programs of those with a charter. A criterion sampling is reputed to be very suitable for identifying and understanding cases that are rich in information and could give an essential qualitative element to quantitative data (Cohen & Crabtree, 2006)

Again, the purposive sampling technique is adopted for the administration of questionnaires. It is defined as choosing entities who are well informed/familiar with the research interest (Creswell and Plano Clark, 2011). Purposive sampling technique is chosen because the study wanted responses from students with a specification in the accounting field of study and registrars or people in charge of the business and accounting students' data. These techniques are employed for the study because it is believed to be suitable for selecting samples for profound investigations and for exploratory research (Neuman, 2011).

Thus, the sample of the study are accounting majors, data analysts and registrars in universities with a charter; precisely six public and one private. The seven universities are the University of Ghana, Kwame Nkrumah University of Science and Technology, University of Education -Winneba, University of Cape Coast, University of Professional Studies Accra, University of Development Studies, and Valley View University. Currently, the number of universities with a charter is eight. However, as the time of commencing the study and gathering data, those with a charter were only seven. These universities are considered because of the quality mechanisms instituted in their various units and the fact that they have been in the provision of business and accounting education for at least 10 years. Besides, those without a charter – mentees, tend to mimic those with a charter. The sample size of the study is one thousand and seven hundred accounting majors (students who opt for accounting as an area of specialization which for most universities start at level 300) and seven registrars and data analysts. The sample size for the accounting majors is obtained by employing an internet based survey sample size calculator based on an assumption of a 2.275 margin of error, 95% confidence interval and an estimated population of 20,000 accounting majors at the universities and degree providing institutions with a specialty in accounting education.³

³ Accessed at www.raosoft.com/samplesize on March 6, 2016.

3.6 SOURCES OF DATA AND DATA COLLECTION INSTRUMENTS

The study employs the use of both primary and secondary data. Specifically, the study collected the primary data via questionnaires (Adetula 2011; Geiger and Ogilby, 2000, Tan and Laswad, 2009; Allen, 2004). The source of primary data from the undergraduate accounting major is depicted below;

Table 3.1 Source of Undergraduate Data

	Frequency	Percent	Cumulative Percent
UG	500	41.7	41.7
KNUST	101	8.4	50.1
UCC	284	23.7	73.8
UPSA	131	10.9	84.7
UDS	75	6.3	90.9
VVU	49	4.1	95.0
UEW	60	5.0	100.0
Total	1200	100.0	

Source: Field Work, 2016

The number of students of the business schools and the rate of feedback is employed as the criteria for the distribution of questionnaires. Thus, the researcher had many respondents from the University of Ghana because of their large population of accounting students.

The secondary data is collected from the registry of the various universities to ascertain the number of male and female enrolment into their business programmes from 2006/2007 to 2014/2015. In addition, the data on accounting students' enrolment is gathered for the same academic period. Chukwugbo (2011) suggests that at least a five-year period data could help in making uniform decisions. Another source of secondary data was from the National Accreditation Board. The use of questionnaires is deemed appropriate since they help to reach

out to a large number of people. Likewise, questionnaires are issued out to both students and registrars/data analyst; who could give some accurate information on career choice factors and the statistics as well as academic policies of these institutions.

3.6.1 DESIGN OF DATA COLLECTION INSTRUMENT

The main data collection instrument that is employed in order to find solutions to the research questions of this study is a questionnaire. The questionnaire is developed to find out the attitudes, personal and normative beliefs as well the personality and cognitive style of students. A questionnaire is also used to gather information on the population of business and accounting students as well as the gender policies of the schools.

The questionnaire is used as the research instrument because it is believed to be a good tool for acquiring information from a large number of people. Again, respondents can freely convey or express their thoughts. In view of that, a semi-structured questionnaire is developed based on a number of sources; precisely Gough's (1979) Creativity Personality Scale, Allen (2004), Tan and Laswad (2009), Zakaria et al. (2012) and the Holland Career Test checklist Sadoris, (1985); adapted and used by the John Hopkins School of Medicine, to collect the data for the study.

The research instrument is divided into three parts with Part One requesting for demographic information, the time in which respondents chose the academic major and whether departmental factors are influential in respondents' choice of an accounting major.

Again, the perceptions of accounting majors are sought on factors that influenced their choice of an accounting major and are outlined in Appendix 1. Since the study seeks to find the implications of TPB on the choice of an accounting major in Ghana, the Part Two of the survey instrument is modelled along the lines of the theory. Thus measures of its constructs; intention, attitude, subjective norm and perceived behavioural control are sought for through questions.

Due to that, 51 questions on a seven point Likert scale are developed to measure the constructs with one question asked on intention, 30 questions on both behavioural beliefs and the outcome evaluation, 12 questions on normative beliefs and motivation to comply and the last eight questions for the perceived behavioural control. Furthermore, Part Three consists of Gough 30-adjective creative personality scale and the checklist for Holland six personality traits; reality, investigative, artistic, social, enterprising and conventional. The questionnaire is depicted in Appendix I.

Conversely, the researcher personally develops the questionnaire to the registrars, administrators and data analysts. This data collection instrument seeks for the enrolment figures for male and females in business accounting majors respectively and the gender policies the school has in place. Out of the seven, sampled only four responses from registrars and data analyst are used.

3.6.2 DATA COLLECTION PROCEDURES

The survey instrument is administered personally and also with the help of some teaching assistants at the various universities. Furthermore, they are distributed during lecture periods. Most of the lecturers gave students 15-30 minutes for the filling of the questionnaires. The survey instrument is completed by undergraduate accounting majors and registrars and data analysts at the seven universities named above.

However, out of the 1700 questionnaires, only 1200 responses (representing 70.59% of the sample) are usable for the study. In addition, only four out of seven, responses are usable from the registrars on the population data of students. The remaining 500 questionnaires are excluded because some are incomplete and others are not filled at all. The research instrument is divided into three parts with Part One requesting for demographic information, the time in

which respondents chose the academic major and whether departmental factors are influential in respondents' choice of an accounting major.

3.7 VALIDITY AND RELIABILITY

Weiner (2007, p.7) defines “*reliability as the degree at which a measurement technique can be depended upon to provide consistent results upon repeated application, and validity as the degree to which any measurement approach or instrument does well in describing or quantifying what it is designed to measure*”.

The questionnaire is first piloted among twenty students to assess the validity and reliability of the data collection instrument. Again, the piloting is made to ascertain students' comprehension of and the challenges encountered in answering the questionnaires. The Cronbach alpha test for the questionnaire is 0.834 that is above 0.7 and so the questionnaire could be considered reliable. The responses and feedback from students aided in some rewording of the questionnaire.

3.8 RESEARCH VARIABLES AND THEIR MEASUREMENT

The variables for consideration in the study are gender, age, nationality, occupational and educational backgrounds of parents, the timing of decision of major, departmental factors that influenced choice, intention, cognitive style, and personality trait.

However, since the Theory of Planned Behaviour and Holland trait theory are the main theories underpinning this study, a detailed discussion is made on the variables posited by those theories in order to test them. TPB hypothesizes that the actions of people are in conformity with their intentions and perceptions of control over the behaviour, and their intentions are also influenced by their attitudes towards the behaviour, subjective norms, and perceptions of behavioural control (Ajzen, 2001, p. 43 cited in Tan & Laswad, 2009). The TPB model is presented below as:

Major Intention = $\alpha + \beta_1$ Personal Attitude + β_2 Subjective Norm + β_3 Perceived Behavioural Control + ε

The Holland theory, on the other hand, hypothesizes that the personality of an individual informs his/her career choice or academic major. The theory posits there are six vocational personality types as well as six job environments; namely realistic, investigative, artistic, social, enterprising and conventional (Holland, 1985; 1997). Holland further asserts that people choose jobs/careers/academic majors that suit their personality traits; interests, abilities, and attitudes.

Therefore, the subsequent headings discuss the variables and measurement for intention according to TPB, Personality and Cognitive Style.

3.8.1 Operational Definition of Variables

3.8.1.1 Attitude

Personal Attitude is the perceived outcomes people attribute to the choice of an accounting major and the evaluation of those outcomes (Fishbein & Ajzen, 1975). It is measured by multiplying behavioural beliefs and outcome evaluation. Attitude towards the fifteen personal factors mentioned in the questionnaire in Appendix 1. Each factor or outcome is examined on a 7-point Likert scale with limits “extremely bad” and “extremely good”. Respondents are required to assess their beliefs on the probability that the choice of an accounting major would lead to those outcomes from extremely unlikely to extremely likely. Each of the outcome evaluation figure is multiplied by the likelihood of the occurrence of the outcome and is then summed up for all the fifteen factors to obtain a measure of attitude towards the choice of an accounting major. It is one of the independent variables in the TPB model.

3.8.1.2 Subjective Norm

It is the perceived social pressures from referents to or not to choose an accounting major (Ajzen & Fishbein, 1985). It is mathematically defined as the multiplication of normative beliefs and motivation to comply. The perception of respondents on whether the six named referents under Section B of questionnaire thought they should major in accounting is assessed. Once again, on a Likert scale of 1-7 representing strongly disagree and strongly agree, the normative beliefs of respondents are ascertained. Likewise, respondents are asked to rate the level of importance of referents' opinions to them from very unimportant to very important. Each normative belief is multiplied by the corresponding motivation to comply for each referent and then summed up for the total subjective norm. Subjective norm is also one of the independent variables in the TPB model.

3.8.1.3 Perceived Behavioural Control

This is also an independent variable in Ajzen's (1988; 2001) theory of planned behaviour. It is the ease or difficulty in performing a behaviour. It is mathematically defined as the product of control beliefs and perceived facilitation factors. Thus, the belief in one's ability to choose a major and the evaluation of the factors that make choice or performance of an act easy or difficult is called perceived behavioural control (PBC).

For the purpose of this study, two questions are made to connote control beliefs and the remaining six as perceived facilitation factors; as presented under Section C of questionnaire. A mean is calculated for the control beliefs and which was multiplied by the mean of perceived facilitation in order to arrive at perceived behavioural control.

3.8.1.4 Intention

Ajzen (1991) defines intention as the willingness of a person to carry out an action or behaviour and the amount of energy he/she is likely to expend towards the fruition or

materialization of the behaviour. For studies where respondents being studied have already made their choice decisions about the area of specialization, the researcher could use a surrogate measure for intention (Cohen and Hanno, 1993; Zakaria et al., 2012). In view of that, a surrogate measure of intention captioned “how likely is it that you will be working in an accounting profession in the next five years” is included in the study. This measure is borrowed from the work of Zakaria et al. (2012). Although the trio suggested two measures of which the other one is –“how likely is that you will graduate with an accounting program”? However, that measure is not appropriate for the study since the structure of the accounting programme in the universities studied makes it possible for most of the students if not all to graduate with an accounting major unless they start the whole program again.

Therefore, the respondents’ choice on the Likert scale of 1-7 with the limits extremely unlikely and extremely likely are used as a measure of intention. Intention is the dependent variable of the TPB Model.

3.8.1.5 Personality

Holland specifies that there are six personality traits of which most people can be grouped based on their unique abilities, interest, and attitudes. The six personality traits are used as the variables for personality in the study. A checklist by Holland of 18 questions; with six questions each under attitudes, interest and abilities categories, is used to ascertain the respondent's personality traits. This is measured by the number of ticks one makes under each group of personality trait. A score of one is attributed to each tick that is made. Therefore, a tick of all the boxes in a particular category is awarded a score of 18 points meaning the respondent possesses largely the traits in that group.

The study seeks to explore the personality traits of accounting majors. This is with regard to the fact that even after the introduction of PBC in the TPB model, critics claim that intention

could still not translate into behaviour (Miles, 2012). Therefore they called for moderating variables to aid in the transition. One of such variables is personality. Nevertheless, since this study had six measures for personality, it is not used as a moderating variable but to confirm if the personality traits had a relationship with intention.

3.8.1.6 Cognitive Style/Inherent Creativity Level

Creativity level is also one of the variables studied in the research. The study seeks to find the inherent creativity level or cognitive style of accounting students. The use of creativity to measure cognitive style does not undermine the results or study since studies on creativity are known to address cognitive and analytical issues (Park, 2013). As a result, the Gough 30-item adjective creative personality scale is adopted to measure this variable. This measure is chosen over Smith and Schaefer 27-adjective scale and Domino adjective checklist for creativity because the items in each of the checklist correlated about 90% with each other (Park, 2013). Again, Myers-Briggs type indicator and Kirton Adaptor-Innovator Inventory, which could equally measure the cognitive style, are not used because of the conciseness and convenience of the Gough's adjective checklist. Saemann and Crooker (1999), Sugahara et al. (2008) and Park (2013) have employed this measure in their studies in the United States of America, Australia, and Korea. Furthermore, a reliability test on the scale had a Cronbach Alpha of 0.961 for the 30 items. The creative personality checklist is depicted below;

Table 4.3 Gough 30 Item Creativity Personality Scale

	Clever		Capable		Cautious ^a
	Ordinary ^a		Confident		Conservative ^a
	Conventional ^a		Dissatisfied ^a		Egotistical
	Honest ^a		Humorous		Individualistic
	Inventive		Mannerly ^a		Narrow Interests ^a
	Informal		Insightful		Intelligent
	Original		Pompous ^a		Reflective
	Resourceful		Self-Confident		Sexy
	Sincere ^a		Snobbish		Submissive ^a
	Suspicious ^a		Unconventional		Wide Interests

The scores to be derived from this checklist ranges between +18 to -12. All the adjectives attract a score of one (+1) except those with the “a” superscript get a score of negative one (-1). For instance if a respondent ticks all the adjectives with the “a” superscript, he/she would earn a score of -12 depicting a low creativity level. Thus, a score of 18 shows the person is very creative.

3.9 ANALYSIS AND MANAGEMENT OF DATA

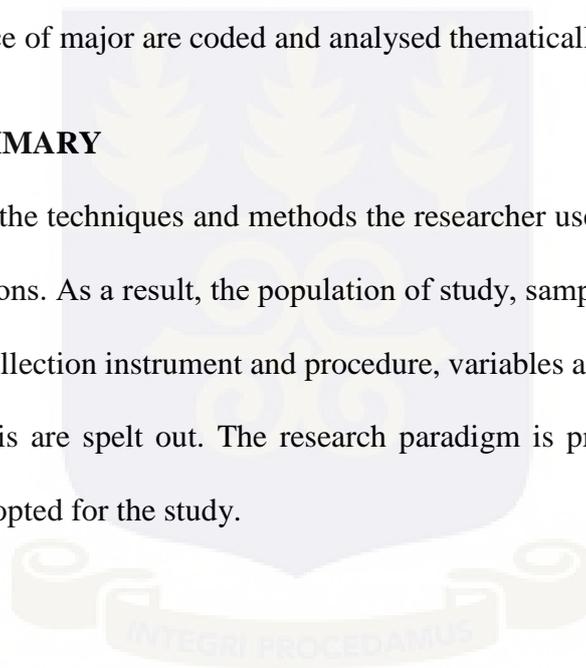
The analysis of data is done both quantitatively and qualitatively. Thus, some of the responses to the research questions are analyzed quantitatively whilst the others are done qualitatively. The objective of finding the gender parity index among business studies from the student perspective is analysed quantitatively. A trend analysis is also used to analyse the male and female enrolment of accounting students in the selected Ghanaian universities and the information on gender policies is analysed qualitatively. The second objective that is to

ascertain the reasons for the choice of an accounting major is analysed both quantitatively and qualitatively. A regression test is conducted to test the hypothesis by the TPB.

The factors that were very influential in the choice of an accounting major are also described. Descriptive statistics such as measures of central tendencies, frequency tables, and simple percentages are applied. Cross tabulations and correlational analysis are performed to find the nature and strength of the relationship between personality traits, cognitive/inherent creativity level, and intention. In addition, independent T-tests for comparing the means of the two gender; male and female, groups are carried out. Finally, responses to the departmental factors that influence the choice of major are coded and analysed thematically.

3.10 CHAPTER SUMMARY

This chapter discusses the techniques and methods the researcher uses to find answers to the study's research questions. As a result, the population of study, sampling technique and size, sources of data, data collection instrument and procedure, variables and measurement and the method of data analysis are spelt out. The research paradigm is pragmatic and the mixed method approach is adopted for the study.



CHAPTER FOUR

DATA ANALYSIS AND DISCUSSION OF FINDINGS

4.1 INTRODUCTION

This chapter presents and analyses the data collected for the study. It also discusses the findings of the study in accordance with the research's objective. For this purpose, discussions are made on the gender representation of accounting majors at the sampled business schools, the trend of growth or decline in accounting majors, the demographic characteristic of respondents, the factors that influence students' choice of an accounting major, the outcome evaluations, influential referents, relationship between the constructs of the Theory of Planned Behaviour. In addition, discussions relating to the personality trait of accounting majors, their cognitive style or the inherent creativity level and their relationship with intention are undertaken. Gender differences and departmental influence on the choice of academic specialization are also analysed. The subsequent section or heading talks about the gender representation and the remaining sections give details of the results of the study in line with objectives of the study.

4.2 GENDER REPRESENTATION

This section discusses the proportion of male and female students at the sampled universities. Out of the seven universities that are sampled, results are obtained from only four universities. Therefore, the study discusses the findings from these universities on the growth of male and female students in the business schools of the selected universities. It also discusses the gender parity index generally among business students and specifically among accounting students. The existence of gender policies of the business and accounting departments at the sampled universities are also discussed. In addition, the trend of growth/decline of accounting students in comparison with that of the business students' population is examined.

Table 4.1 Population of Students in Accounting and Business Education

Academic Year	Total Number of Accounting Students			Total Number of Business Students	Proportion of Accounting students to total number of students admitted (%)
	Female	Male	Total		
2006/2007	506	977	1483	3849	38.53
2007/2008	583	1159	1742	4176	41.71
2008/2009	653	1298	1951	4600	42.41
2009/2010	553	1221	1774	5549	31.97
2010/2011	561	1188	1749	6919	25.28
2011/2012	804	1758	2562	9115	28.11
2012/2013	1116	2044	3160	9369	33.73
2013/2014	1122	2117	3239	11900	27.22
2014/2015	1286	2580	3866	12673	30.51

Source: Field Work, 2016

From Table 4.1, it could be seen that there has been a growth in the females undertaking business studies despite the fact that the males still outnumber them. This growth could be explained from the fact that most of the schools give preference to females; sometimes with a cut-off point of 1 or more beyond the standard cut-off point required to pursue a program. Furthermore, it is observed from the trend analysis that there is a growth in the population of male and female students offering accounting option. This increase is in favour of the males than the females. It could be attributed to the lack of gender policies that enables females to also pursue accounting as an area of specialization. Again, considering the chart in Appendix II, it could be observed that accounting seems to be gendered masculine in the Ghanaian context.

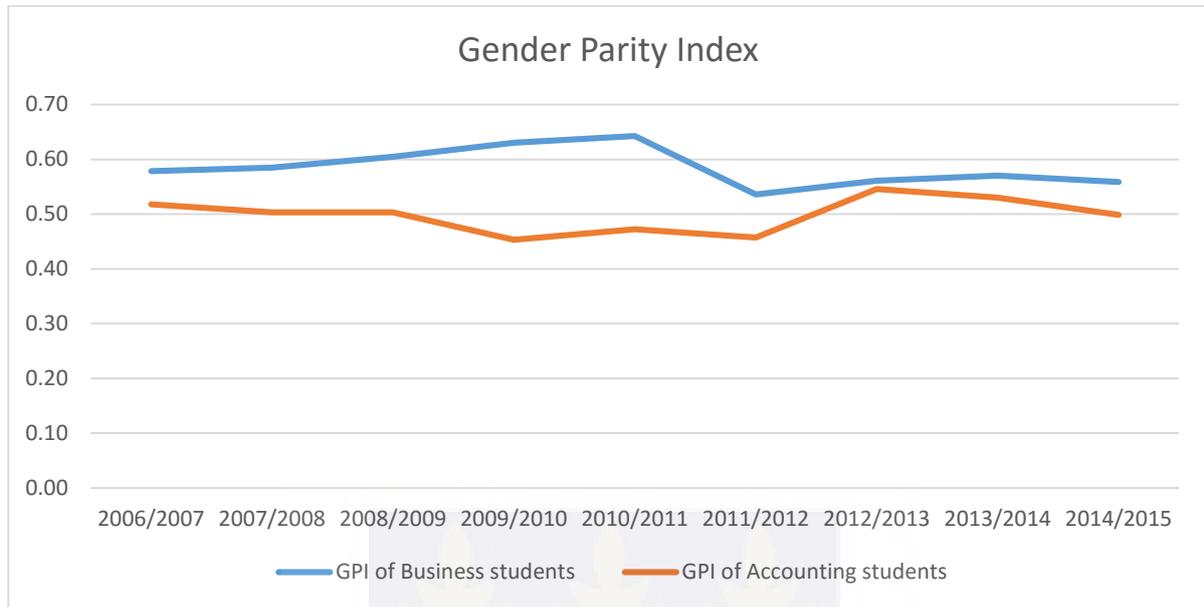
4.2.1 Gender Gap in Business and Accounting Education

Many calls have been made by the United Nations and other bodies to countries and educational institutions to ensure equal access to education for everyone whether male or female. In view of that, some development goals were set which requested that the ratio of female to male population in educational institutions should be between the ranges of 0.97 and 1.03.

The outcome of this study first discloses that gender gap exists in both business schools and their accounting departments. However, it is worse off among accounting majors. For a period of nine years, we found out that the gender parity index (GPI); measure for equal access to education, for business students fell from 0.58 in 2006/2007 academic year to 0.56 in 2014/2015 academic year. However, on average the GPI for the business schools is 0.59. This means 59 females are enrolled for every 100 males into the business schools. This index is quite lower than the expected value/target of 0.97 to 1.03 by the Millennium Development Goals and that of the Sub-Saharan Africa, which is 0.64 as well as 0.60 for tertiary institutions in Ghana.

Regarding the GPI of accounting students, it is noticed that it falls from 0.52 to 0.50 in the academic years 2006/2007 and 2014/2015 respectively. On average, the GPI is 0.50 among accounting students for the nine-year period; 2006/2007 to 2014/2015. Thus, for every 50 females admitted to study for an accounting option, 100 males are admitted. These results are due to limited gender policies established by the institutions. Figure 4.1 depicts the GPI over the nine-year period for accounting and business education in the sampled universities.

Figure 4.1: GPI of Universities Offering Business and Accounting Education



Source: Field Work, 2016

4.2.2 Gender Policies

Setting and implementing better policies is believed to help curb the gender disparity in education and even in the place of work. From the study, it is realized that though some policies have been made for admissions in favour of females, the various accounting departments had no gender policies. For instance, one of the registrars asserts that they have no gender policies in place for both business and accounting students. However, they admit people who meet their requirements, “*credit passes of 3 core and elective subjects for WASSCE/SSSCE and GBCE holders, holders of diploma in basic education, HND, Baccalaureate and a mature entrance examination*”. Another one also said their institution has gender policies for its business students. That is, *if the cut for admitting students is aggregate 12, they considered females up until aggregate 15*. Nonetheless, they had no preferential treatment for females who want to pursue accounting rather they look out for students with strong mathematical and quantitative abilities.

Furthermore, some of the respondents declare that the cut-off point in favour of females is dependent on the performance of applicants in a particular year. However generally, a cut-off point of one is given in favour of females (Kwapong, 2007).

4.3 TREND OF GROWTH/DECLINE IN ACCOUNTING MAJORS

Evidence from the table above (table 4.1) denotes that there have been an increase in the number of both accounting and business students. Despite the enormous growth in the number of students admitted by the Universities yearly, the number of accounting students in relation to total business admission is declining. The findings reveal that the proportion of accounting students to that of the business students has fallen from 38.53% to 30.51% in 2014/2015 academic period. However, it can be observed that the accounting department had an increase in the number of students' base in 2008/2009 academic year. The decrease could, however, reflect the negative perception most business students have about accounting. It could also be due to how the introductory courses are taught, the heavy workload and the mathematical background required of accounting students (Cohen & Hanno, 1993; Geiger & Ogilby, 2000).

4.4 CHARACTERISTICS OF THE RESPONDENTS

This section presents findings on the characteristics of undergraduate accounting majors in the seven selected universities that are studied. The frequencies of these variables are depicted below.

4.4.1 Age

Considering the observations, about 93% of the accounting students from the sampled universities are within the ages of 18 to 25years. This is not far from normal because it is the expected age range for students in tertiary distribution. It also shows that the accounting profession could have a youthful representation if all these students remain in the field of accounting as a career. The table, 4.2, below shows the distribution among the age groups:

Table 4.2 Age Distribution of Respondents

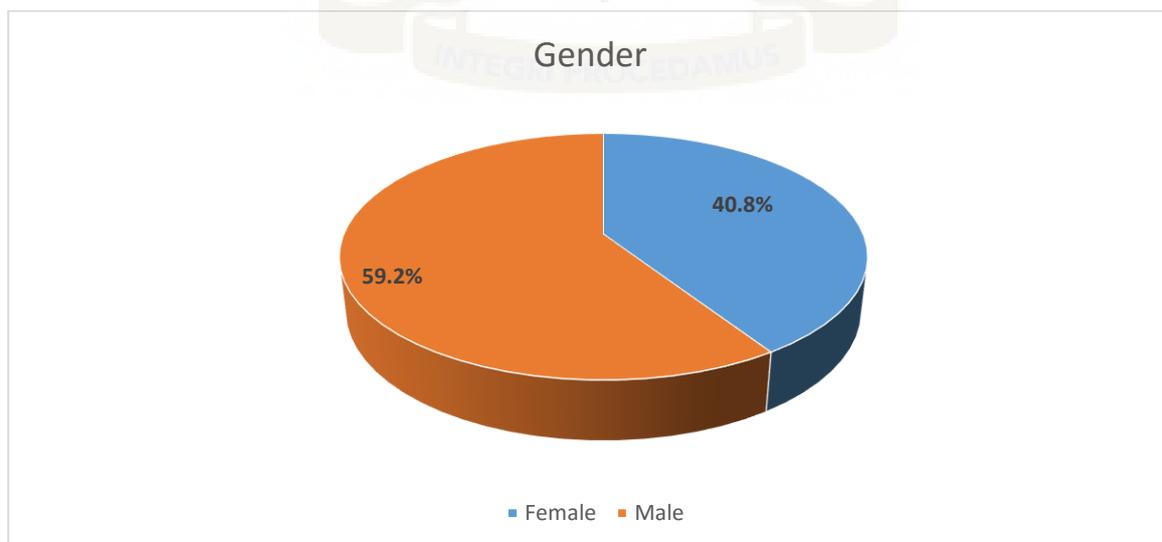
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Below 18	2	.2	.2	.2
	18-25	1116	93.0	93.2	93.3
	26-30	75	6.3	6.3	99.6
	30-40	3	.3	.3	99.8
	Over 40	2	.2	.2	100.0
	Total	1198	99.8	100.0	
Missing	System	2	.2		
Total		1200	100.0		

Source: Field Work, 2016

4.4.2 Gender

The gender representation of accounting majors who responded to the questionnaires is depicted below. This observation is due to the fact that, there are more males than females offering accounting programmes at the universities.

Figure 4.2 Distribution of Male and Female Respondents

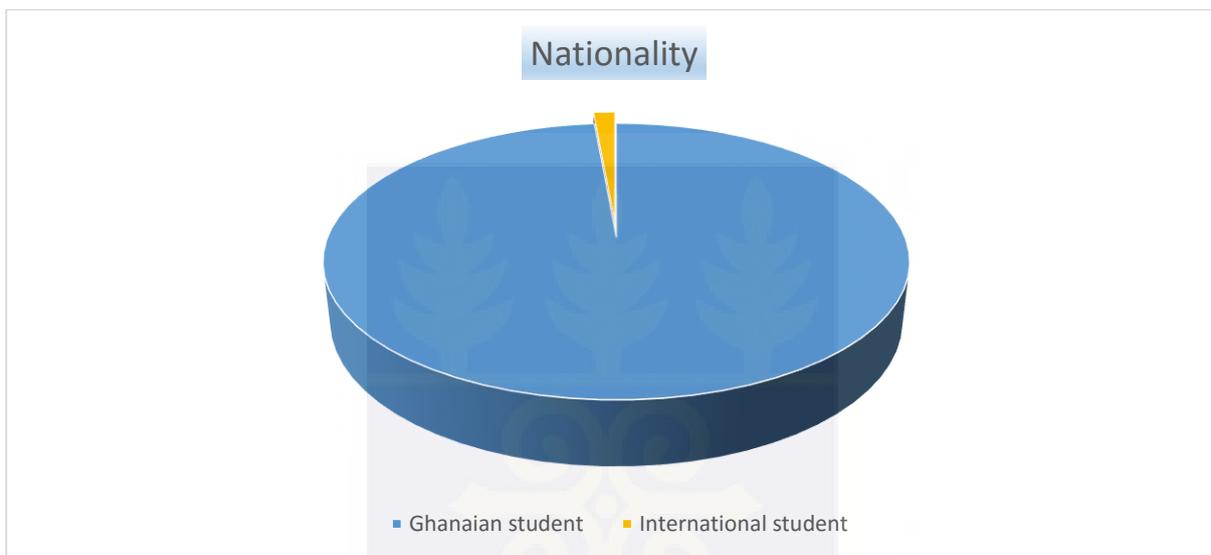


Source: Field Work, 2016

4.4.3 Nationality

Respondents are asked to indicate their nationality. From the results, it indicate for all the universities sampled there were more of the local students than international students majoring in accounting. The diagram below shows the proportion of international students and domestic accounting students. The international students are just a little above one percent.

Figure 4.3 Distribution of Domestic and International Respondents

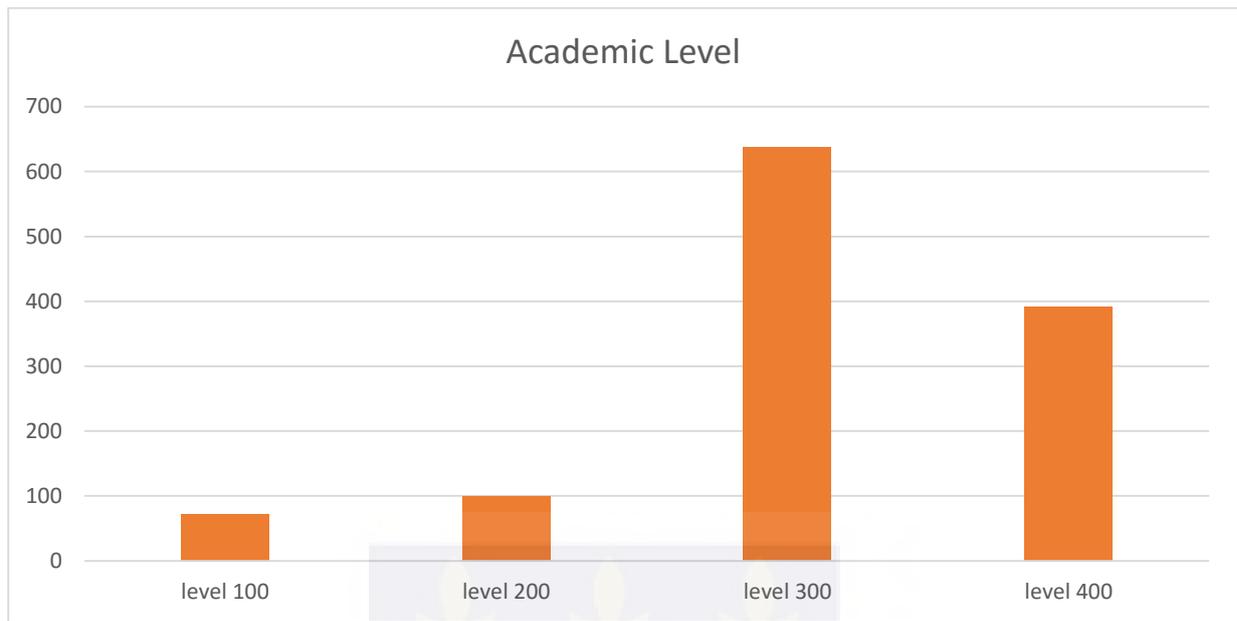


Source: Field Work, 2016

4.4.4 Academic Level of Study

From the chart, most of the respondents are in their third and fourth year of study at the university. This is so because for most of the universities in Ghana, the prerogative or option to choose an academic is granted to the student when he/she gets to the third year of study. Despite this act by many universities, there are a handful of universities who offer an accounting specialization right from level 100.

Figure 4.4 Distribution of Respondents Academic Levels

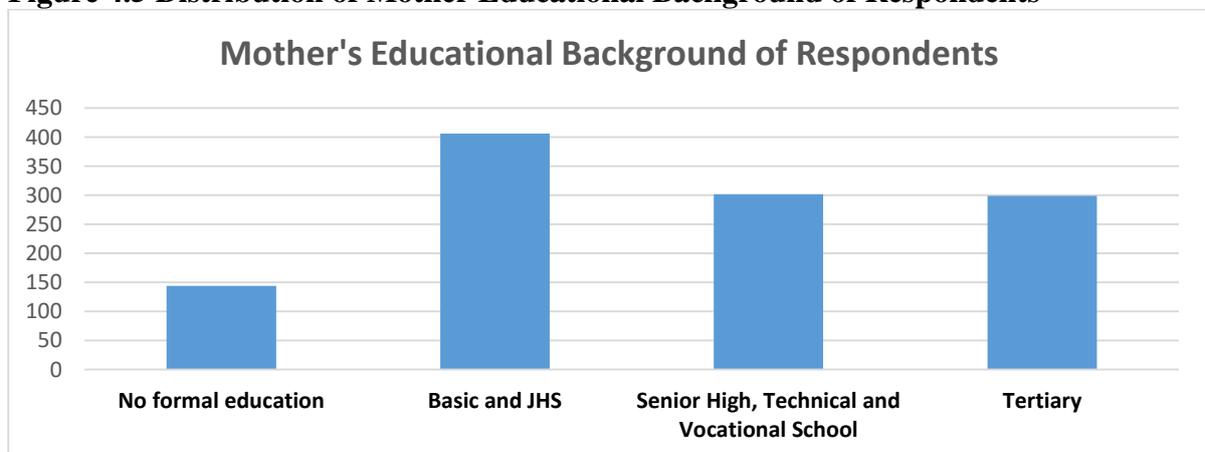


Source: Field Work, 2016

4.4.5 Educational Background of Mother

The educational background of parents is posited by some authors to be fundamental in students' choice of a major (Stage & Hossler, 1989; Goyette & Mullen, 2006). The results of this inquiry show that 33.8% of accounting majors have mothers with only basic and junior high educational background whereas those with senior high/vocational background and tertiary account for 25.2% and 24.8% respectively.

Figure 4.5 Distribution of Mother Educational Background of Respondents

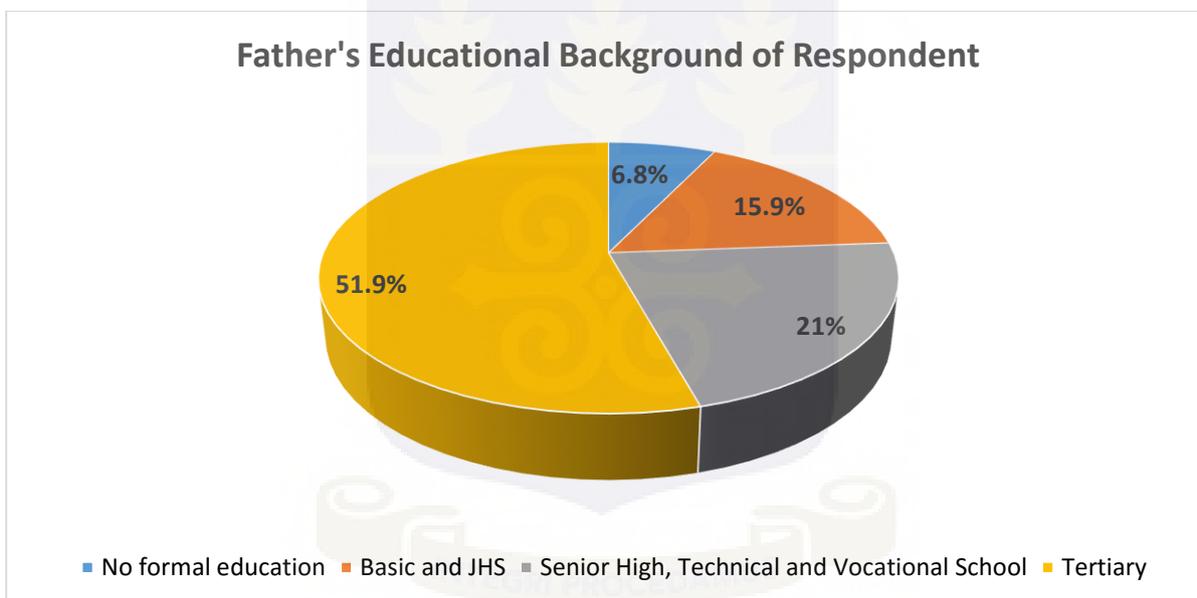


Source: Field Work, 2016

4.4.6 Educational Background of Father

The diagram shows that most of the accounting students have fathers with a tertiary educational background. Leppel et al. (2001) claim that professional father has an influence on the ward; especially females', choice of an accounting major. A cross tabulation of gender and father's educational background shows that most (62.79%) of the female accounting majors have fathers with a tertiary education/have at least a first degree. This result validates Leppel et al. (2001) findings from the Ghanaian perspective. However, the percentage of the male respondents whose fathers have a tertiary education is 48.30%.

Figure 4.6 Distribution of Father's Educational Background of Respondents



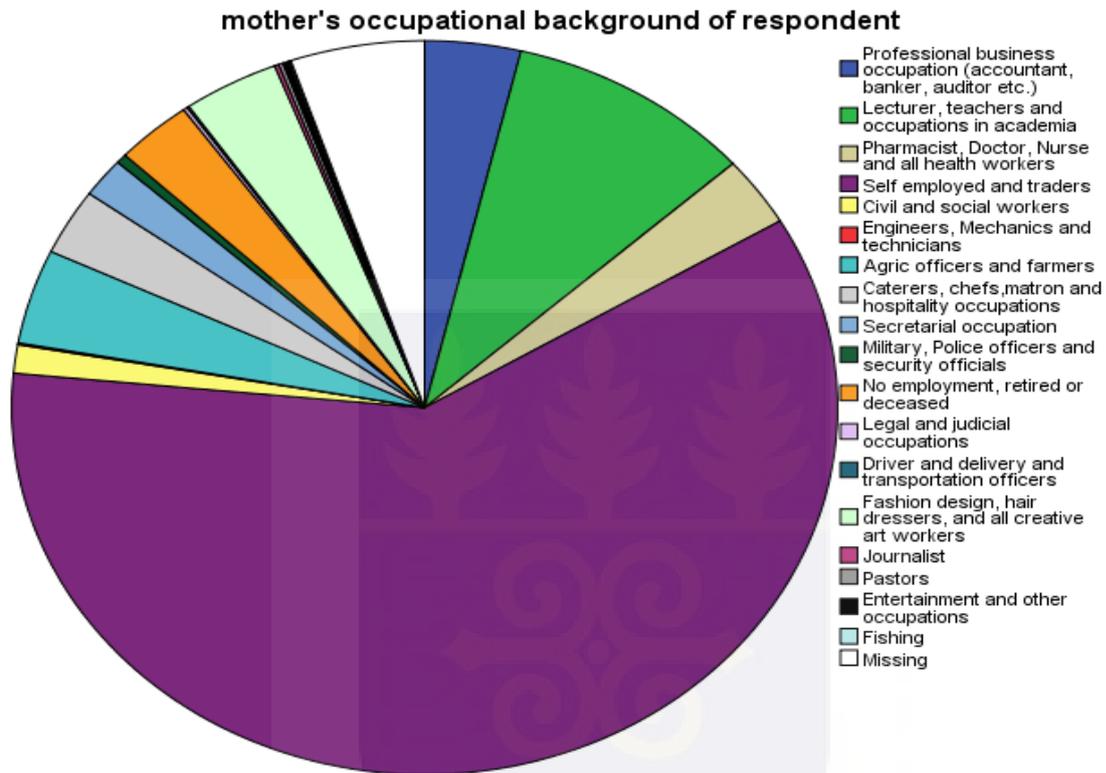
Source: Field Work, 2016

4.4.7 Occupational Background of Mother

The occupational background of parents are key and play a key role in the choice of a major for students (Ali & Tinggi, 2013). Thus, the socio-economic background - of which how much they earn, is also key because of the cost of their children's education. The occupation of the mothers of the respondents is predominantly trading and self-employment (60%). It is the

traditional occupation for most women in Ghana and so the result is not surprising. The next predominant occupation is teaching.

Figure 4.7 Distribution of Mother’s Occupational Background of Respondent

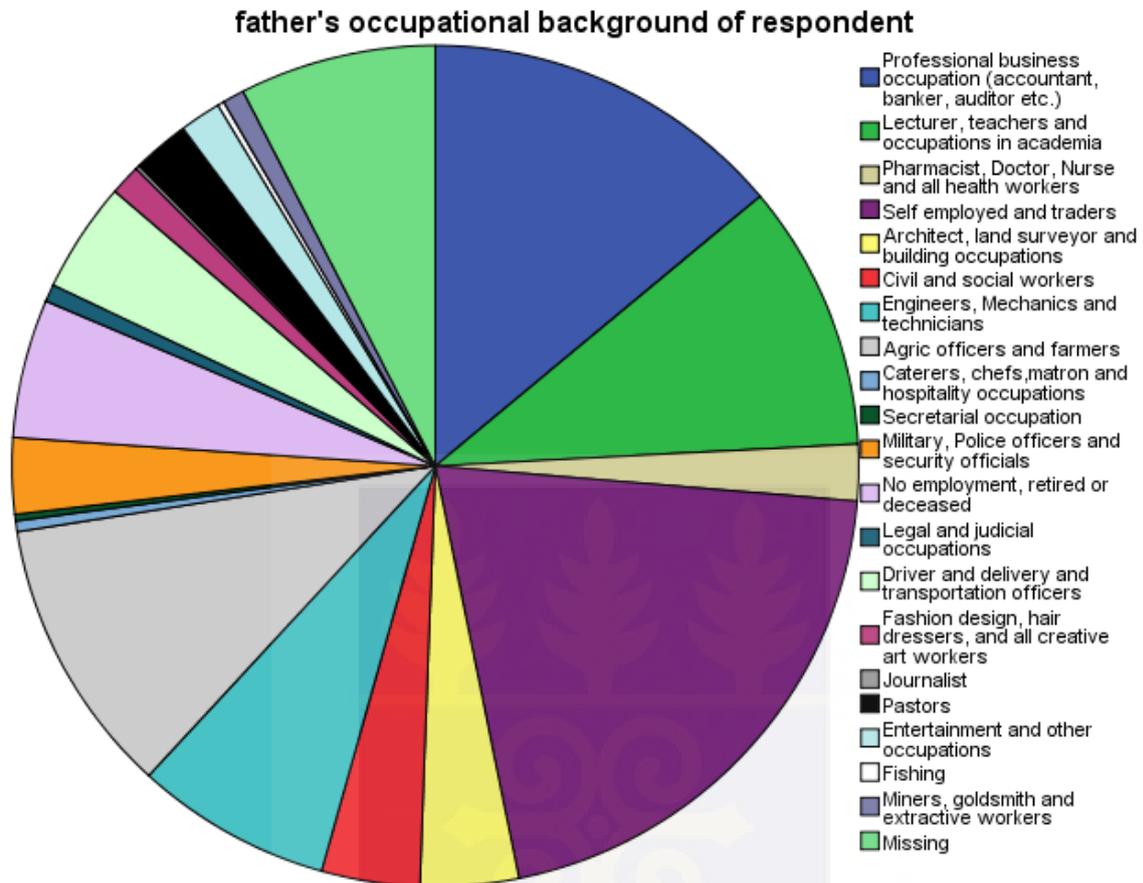


Source: Field Work, 2016

4.4.8 Occupational Background of Father

Like that of the mothers, most of the fathers of the respondents were traders and self-employed. This is followed by the professional business occupation of which most of them are accountants. The other two dominant occupations are lecturing and farming.

Figure 4.8 Distribution of Father’s Occupational Background of Respondent

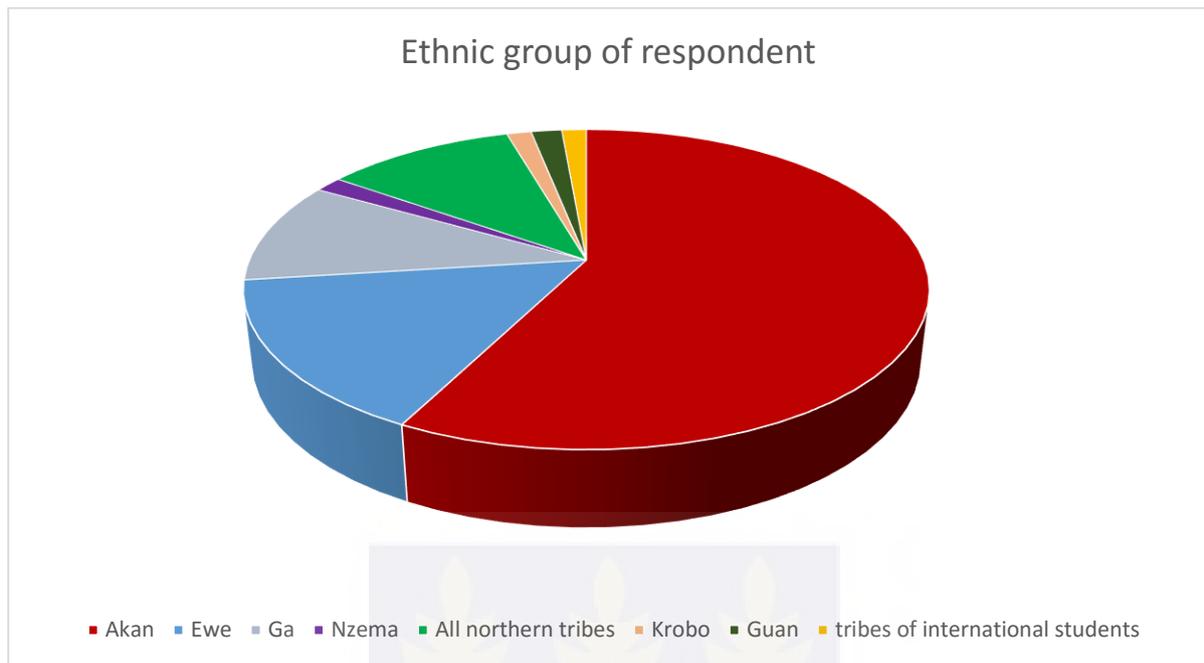


Source: Field Work, 2016

4.4.9 Tribe

The study also seeks to find the tribe of the respondents. The findings show that most of the accounting students are Akans followed by Ewes, Gas, Northerners and the others. In Ghana, there is an observation that the Akans; particularly the Kwahus, love business occupations of which accounting is a subset. Nonetheless, this could also be explained by the fact that the Akans are the predominant tribe or ethnic group in Ghana and so could be the reason for their large representation of 57.5%.

Figure 4.9 Distribution of Tribe of Respondents



Source: Field Work, 2016

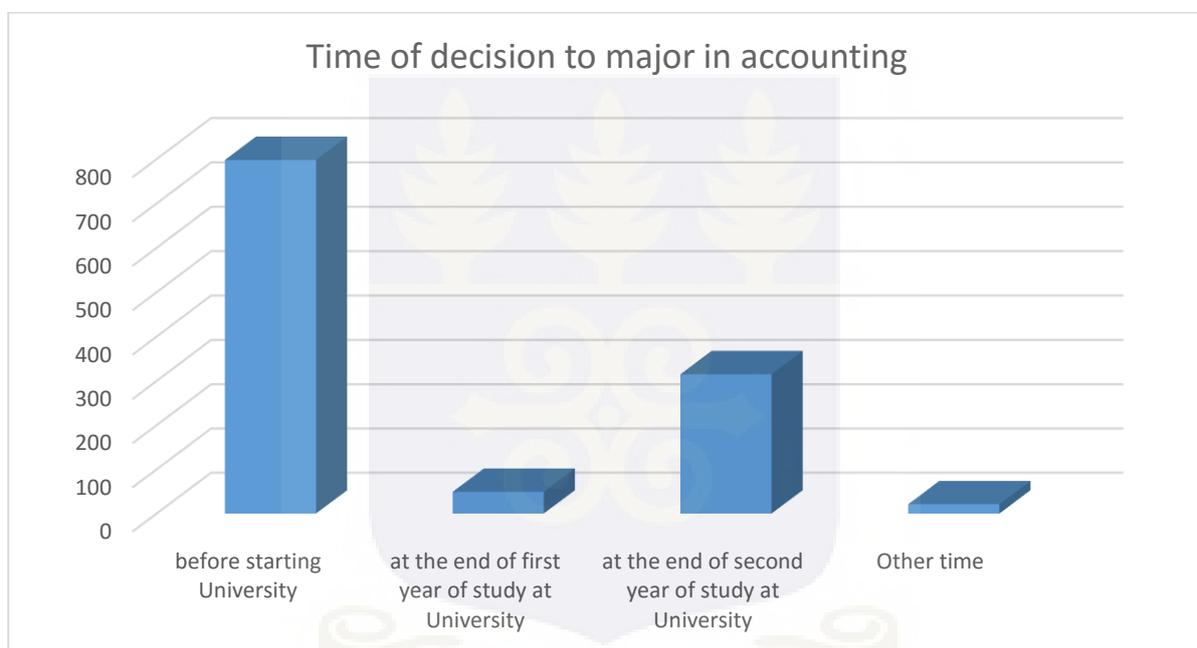
4.4.10 Time of Choice Decisions

Some researchers suggest the need for information on the time students make their major choice decisions. This is to help accounting faculties to know when to target and attract more students. Unlike Graves et al. (1993) study, which finds out that 33.33% of students decide their choice even while in high school, results from this Ghanaian study show a higher percentage response of 68.14% describing those who make the decision to pursue accounting even before enrolment. This finding is also supported by Tan and Laswad (2009), Hermanson et al. (1995) and Sale (2001) who discover that accounting majors decide on their academic program prior to undertaking tertiary education. Also Hunt et al. (2004) assert that 50% of the students choose accounting major prior to entry into college.

Furthermore, some respondents assert that they made this decision at the junior high school (0.37%) and this is categorized under “before starting university”. Also 0.37% and 4.1% of the respondents indicate that they make the decision at the beginning and end of the first year

respectively. In addition, 0.99% make the decision at the beginning of the third year. The second highest response percentage (26.6%) is during their sophomore or second year of study. The findings of Paolillo and Estes (1982), Geiger and Ogilby (2000) and Mauldin et al. (2002) whose results indicate that decisions are made the end of the first accounting course also supports this finding. Some respondents also state the beginning of the third year as the point at which they chose accounting as a major.

Figure 4.10 Distribution of Timing Decisions of Respondents



Source: Field Work, 2016

4.5 RELIABILITY TESTS

The researcher conducts reliability test on outcome evaluation, behavioural beliefs, normative belief, motivation to comply, control beliefs, and facilitating factor. This helps to test for internal consistency thus to know how reliable a research instrument is. The Cronbach alpha coefficient for outcome evaluation, behavioural beliefs, normative belief, motivation to comply, control beliefs, and facilitating factors are 0.782, 0.837, 0.898, 0.879, 0.727, and 0.865 respectively for 50 items. Although Ajzen (2011) assert that reliabilities for properly

designed measures for the constructs in TPB are hardly in excess of 0.75 or 0.80, this study had reliabilities for constructs exceed 0.75 with the exception of that of perceived behavioural control.

4.6 DESCRIPTIVE STATISTICS

This section discusses the mean, mode, and standard deviation. The responses are anchored on the scale of 1-7 where 1 is extremely bad and 7 extremely good. Therefore, the results are grouped into three levels where a score of 1-3 is a low/weak response, 4 is a moderate response and responses within the ranges of 5-7 is deemed as a strong one. The next three sections talk about the attitude or personal factors and its components. That is the beliefs/perceptions of students on the outcomes of pursuing an accounting discipline, their evaluation of those beliefs and the result in the form of attitudes.

4.6.1 Outcome Evaluation

Generally, all the mean responses on the fifteen factors are favourable with the exception of three factors. Out of these three factors, two receive moderate responses with the other being bad. Thus, selecting a major that demands a heavy workload and selecting a difficult and intensive academic program attracts mean responses of 4.40 and 4.36 respectively. This means that the students perceive these factors to be also vital in academic major decisions. The weak response of 2.30 on the factor; choosing an academic major which is boring, indicates that students would rather choose an interesting major even if it is difficult or requires a heavy workload.

A discussion on the results of the outcome evaluation of accounting students shows that a high mean score is attained on job security (6.39), job opportunity (6.33), broad exposure to business (6.28), high future earnings (6.21), flexible career options (6.15), contribution (6.11), high initial salary (6.05), private practice (6.02), variety in work (6.00), high social status

(5.93), number crunching (5.44) and intellectually challenging (5.30). The standard deviation of the responses on these factors are shown in Appendix II. The mode for number crunching, high initial salary, broad exposure, intellectually challenging, high future earnings, high social status, private practice, variety in work, high social status, private practice, variety in work, high social status and job opportunities is 7 meaning most of the respondents believed they are extremely good factors in academic choice decisions. The mode for boring, heavy workload, and difficult and intensive academic program are 1, 4 and 5 respectively.

Deducing from the results, it is realised that students attach more value to the job security factor when making decisions on their choice of an academic major. They also pay attention to a major that prepares them for a career with more job opportunities, broad exposure to business and high future earnings. These outcomes are also evidenced to be very essential in career/academic major decision studies (Paollilo & Estes, 1982; Kochanek & Norgaard, 1985; Haswell & Holmes, 1988 and Bundy & Norris, 1992).

4.6.1.1 Gender Differences in the Evaluation of Outcomes

The statistical results show there are no statistically significant differences in male or female evaluation of most of the outcomes. Only having a career/academic major that deals a lot with numbers; an academic major which is boring; choosing a career that will demand heavy workload and selecting a difficult and intensive academic program are statistically significant (at 5% significance level). The findings on the number crunching shows a favourable response. This means that the respondents love maths or possess complex mathematical skills. It is not surprising since the respondents are accounting majors. Mladenovic (2000) emphasize that accounting is perceived to request for complex numerical skills. From table 4.3 it is observed that males consider a job that exposes them to deal with numbers to be better than

their female colleagues. This is because males are made to believe that mathematical occupations are masculine (Entwisle, Alexander & Olson, 1994).

In addition, males consider an academic discipline that demands a heavy workload and is difficult and intensive as somewhat good than females. Females, on the other hand, evaluate a boring major to be very bad than the male accounting students.

With respect to the differences that might occur due to mere random chance, it could be said that the female respondents do not perceive a career that is intellectually challenging to be good as their male counterparts do. Excluding the factors discussed in the preceding paragraph, it is discovered that females have more favourable responses on the other outcomes. This is shown on table 4.3 below:

Table 4.3 Mean Scores of Outcome Evaluation

Outcome	Female	Male	Level of Significance (P)
Number crunching	5.33	5.51	0.04
High initial salary	6.13	5.99	0.05
Broad exposure to business	6.30	6.26	0.46
Establish a private practice	6.06	5.99	0.42
Intellectually challenging	5.26	5.32	0.47
Boring	2.15	2.40	0.01
High future earnings and advancement potential	6.25	6.18	0.27
Heavy workload	4.22	4.52	0.00
High social status	5.95	5.91	0.65
More job opportunities	6.36	6.30	0.31
Difficult and intensive academic program	4.23	4.44	0.04
Variety in work	6.04	5.97	0.32
Contribution	6.18	6.07	0.11
Flexible career options	6.19	6.11	0.26
High job security	6.43	6.36	0.27

Source: Field Work, 2016

4.6.2 Behavioural Beliefs

Perceptions of respondents' are also sought to find out their beliefs on the likelihood that their choice of an accounting major would result in the factors shown in Appendix 1. The responses of these students on the factors that influence their choice of an accounting major reveals that availability of job opportunities for accounting graduates, high future earnings, broad exposure to business, high job security and high social status are the five influential factors. Thus job opportunities had a mean score of 6.10, high future earnings (6.08), broad exposure to business (6.04), high job security (6.04), high social status (5.99), number crunching (5.87), contribution (5.84), flexible career option (5.81), establish private practice (5.77), high initial salary (5.69), variety in the work (5.65) and boring (2.93). The modes for all the factors under Section A had a score of 7. With the exception of boring, heavy workload and intensive academic major had a score of 1, 6 and 6 respectively. In contrast, accounting majors assert that the choice of an accounting discipline is difficult and intensive and demands a heavy workload. However, they perceive their area of study not to be boring but an interesting area of specialization.

Unlike Gul et al. (1989) and Tan and Laswad (2006) who discover high initial salary to be the first and second most influential factor; respectively, for the choice of an accounting major/career, this study found availability of job opportunities to be the main drive for students' choice of an accounting major. Besides Felton et al. (1994) support this evidence that job market factors are crucial. However, Felton et al. (1994) also realize high initial salary to be of less importance to business students in their choice of accounting profession.

The next section discusses the differences in mean responses and ranking of behavioural beliefs amongst male and female accounting majors.

4.6.2.1 Gender Differences in Behavioural Beliefs

Some interesting findings are discovered from this study on the beliefs of male and female students in the choice of an academic discipline. From table 4.4 the first five factors that greatly influence female accounting majors in their choice are high future earnings, availability of job opportunities, job security, broad exposure to business and high social status. On the other hand, job opportunities, broad exposure to business, high future earnings, job security, and high social status were the influential factors for males' choice of an accounting discipline. From the two observations, it could be concluded that the five listed factors above are those that are influential in the Ghanaian context.

From this study, it is observed that females are more likely to opt for an accounting discipline because of social prestige. This concurs with the findings of Nishiyama et al. (2014) on a study titled "Gender and Motives for Accountancy" in the United States of America. Furthermore, the study contradicts Byrne and Willis (2005) Ireland study who attribute the high likelihood for females to choose accounting as a major than males to be the fact that males' perceive accounting as boring. The male respondents rather perceive accounting as an interesting discipline. In addition, females perceive that an accounting major would make them deal with lots of numbers than their male colleagues. Another interesting result is the fact that Ghanaian female accounting students choose the academic discipline mainly because they believe it would provide them with high future earnings and advancement opportunities. This discovery is similar to that of Mutekwe et al. (2011) and Ahmad (2009) who realize that in Zimbabwe and Malaysia, females choose accounting because it will provide them with jobs that pay well. Contrariwise, evidence from Iran shows that females attach less importance to financial rewards than males (Dalci et al., 2013).

Unlike males, females do not find accounting discipline to provide them with flexible careers and also perceive accounting to be very intellectually challenging and demanding heavy workload. Regardless of all these differences in perceived factors that influence students' choice of a major, only two are statistically significant at 5% level. These two factors are the perceptions that accounting provides variety in work and aid contribution to society. Thus, males are more likely to choose an accounting major because of the variety in work and the fact that it would enable them to make valuable contributions.

It is interesting that male accounting students perceive that an accounting career would provide them with a variety of the work as compared to the negative rules that accounting is standardized. However, this finding could be due to globalization, changes in technology and increased regulation that alter the nature of job done by accountants.

Table 4.4 Mean Scores of Behavioural Beliefs

Behavioural Beliefs	Female	Male	Level of Significance (P)
Number crunching	5.88	5.87	0.88
High initial salary	5.68	5.7	0.75
Broad exposure to business	6.03	6.05	0.83
Establish a private practice	5.8	5.75	0.56
Intellectually challenging	5.42	5.37	0.62
Boring	3.02	2.87	0.18
High future earnings and advancement potential	6.13	6.05	0.18
Heavy workload	5.44	5.41	0.69
High social status	6.01	5.97	0.58
More job opportunities	6.06	6.13	0.3
Difficult and intensive academic program	5.28	5.32	0.73
Variety in work	5.55	5.72	0.03*
Contribution	5.74	5.91	0.04*
Flexible career options	5.74	5.85	0.16
High job security	6.05	6.03	0.78

Source: Field Work, 2016

The next heading discusses the net effect; product, of both outcome evaluations and behavioural beliefs. The personal factors are ranked and the differences in the attitudes among males and females are also deliberated upon.

4.6.3 Attitudes

Combining the effects and results of both outcome evaluation and behavioural beliefs brings to bear a discussion on the causative factors according to TPB. This section therefore talks about the mean and modal responses of undergraduate accounting students on some predetermined factors.

The descriptive statistics shows that on a scale of 1 to 49, the highest factor by way of the mean responses is availability of job opportunities (39.11) and is followed by that of job security (39.05). Again, the results shows that the third key personal factor is broad exposure to business (38.35) followed by high future earnings (38.20), contribution (36.36), flexible career options (36.16), high social status (36.12), private practice (35.37), high initial salary (35.00), variety in work (34.29), number crunching (32.71) and intellectually challenging (29.35). However, some three factors are not important in students' choice of an accounting discipline. Therefore, these factors have the least values; heavy workload (24.60), difficult and intensive academic program (23.79) and boring (7.60). The modes for all the factors except heavy workload, difficult and intensive academic program and boring are 49. That of heavy workload, difficult and intensive academic program and boring are 30, 30 and 1 respectively.

A discussion of these results in the light of prior studies indicates that a longitudinal study by Nelson et al. (2008) in the United States showed that the most important factor to accounting majors and graduate students who enrol for a master's degree in accounting is job availability. This is also evidenced in Botswana (Wally-Dima, 2013). Similar evidences are found among

United States, Australian, New Zealand, South African, Taiwanese, Hong Kong, Turkey, Kuwait and Malaysian accounting students (Cohen & Hanno, 1993; Adams, Pryor & Adams, 1994; Allen, 2004; Gul et al., 1989; Ahmed et al., 1997; Myburgh, 2005; Auyeung & Sands, 1997; Uyar, Gungormus & Kuzey, 2011; Alanezi, Alfraih, Haddad & Altaher, 2016; Ali & Tinggi, 2013). In these same studies with the exception of Auyeung and Sands (1997) study, job security is the next important or powerful factors that influences accounting students' choice. Findings from Canada also reiterate that job security is a key element that influences accounting students and Certified Professional Accounting (CPA) choice decisions on the area of specialization (Felton et al. 1994; 1995).

Also, a comprehensive literature review by Simons et al. (2003) shows that the most dominant factor known to influence students' choice of an accounting major and to some extent non-accounting majors are earnings especially high future earnings. It is a key factor in most studies especially in the United States of America (Damron-Martinez et al. 2012; Nelson, Vendirzyk, Quirin, & Allen, 2002; Lowe & Simons, 1997; Hermanson et al., 1995; Cohen & Hanno, 1993; Paolillo & Estes, 1982). Again earnings is the greatest factor in academic choice/decision making in so many countries; Malaysia, Botswana, Zimbabwe, South Africa, New Zealand, Canada, Scotland, Australia, Ireland and so on (Zakaria et al., 2012; Wally-Dima, 2013; Mutekwe et al., 2011; Myburgh, 2005; Tan & Laswad, 2009; Felton et al., 1995; Bebbington et al., 1997; Gul et al., 1989; Byrne et al., 2012). Comparing these results to those of the Japanese and Hong Kong accounting students, it is deduced that high future or potential earnings motivate Ghanaian accounting students (Law & Yeun, 2011; Sugahara & Boland, 2009).

Furthermore, our findings indicate that the third most important factor that motivates accounting students is the broad exposure to business. Odia (2013) confirms this observation

since it is also the most important factor among Nigerian accounting students. In addition, Tan and Laswad (2006) also discover that both accounting and non-accounting majors find it to be key. Nevertheless, they realize that the non-accounting students rate it more highly than the accounting students' do.

On the other hand, though accounting majors are aware of the fact that accounting would entail a heavy workload, it does not deter them from majoring in accounting. However, it is one of the least important factors. This result is consistent with prior studies (Tan & Laswad, 2006; 2009; Allen, 2004; Cohen & Hanno, 1993). Myburgh's (2005) study at University of Pretoria expresses that the hard working nature of the students spurs them on to choose an accounting major in the midst of the heavy workload associated with the major. Again, accounting majors do not find this academic discipline to be boring but an interesting one. Uyar et al. (2011) find interest to be the second factor considered by accounting students in their decision on a specialization in accounting in Turkey. Thus, Turkish students choose accounting because it fits their abilities and interests. This is consistent with the response of accounting professionals and majors (Law & Yeun, 2011; Jackling & Keneley, 2009, Tan & Laswad, 2009; Saemann & Crooker, 1999).

4.6.3.1 Gender Differences in Attitudes

The variations in the means of male and females students on the personal factors/attitudes that explains their choice of an accounting major is discussed here.

Overall, high job security, more job opportunities, high future earnings, broad exposure to business, and high social status are the five main motivating personal/job-related factors for females. Whilst that of males are job opportunities, high job security, broad exposure to business, high future earnings, and contribution. Interestingly, females are more likely to draw

closer to accounting education and its profession because of job security, job opportunities, high future earnings, broad exposure to business and social status.

Social status is noted in research to motivate accounting students' decision (Alanezi et al. 2016). This is very motivating among Kuwait, Japanese, Hong Kong, New Zealand and Ireland (Alanezi et al. 2016; Sugahara & Boland, 2009; Tan & Laswad, 2009; Law, 2010; Byrne et al., 2012). A comparison of the means of both male and female reveals that females choose an accounting discipline because of the social status or prestige affiliated with the accounting profession attached to the area of specialization (Nishiyama et al., 2014). Again, the female accounting students are influenced to choose accounting because of high initial and potential earnings (Mutekwe et al., 2011). The male students are more likely to be influenced by the number crunching factor, contribution, variety in the work and flexible career options.

Regardless of the varying mean response, only the factors heavy workload and a difficult academic program, are significant at 5% and 10% respectively. Thus, the males value these factors in the choice of accounting program. This could be because men in the Ghanaian context are deemed to be very strong and thought highly in society and so would not be perturbed once the program can attract more job opportunities, job security, and high earnings. This is shown in table 4.5;

Table 4.5 Mean Scores of Attitudes

Personal Factors	Female	Male	Level Of Significance (P)
Number crunching	32.19	33.08	0.24
High initial salary	35.44	34.7	0.29
Broad exposure to business	38.51	38.23	0.66
Establish a private practice	35.88	35.02	0.25
Intellectually challenging	29.38	29.33	0.95
Boring	7.22	7.86	0.23
High future earnings and advancement potential	38.83	37.76	0.1
Heavy workload	23.61	25.28	0.02
High social status	36.35	35.95	0.57
More job opportunities	39.11	39.12	0.99
Difficult and intensive academic program	23.03	24.30	0.09
Variety in work	34.01	34.48	0.51
Contribution	36.19	36.49	0.67
Flexible career options	36.09	36.22	0.85
High job security	39.42	38.8	0.34

Source: Field Work, 2016

The next section discusses the societal pressures that inspire students to choose an accounting major.

4.6.4 Normative Beliefs

This heading discusses the perceptions of students on the view that some people would want them to major in accounting. The majority of the students believe that most business people they know, their teachers and parents are of the notion that they should choose an accounting option as an area of specialization. The mean responses on these beliefs are business people (4.37); teachers (4.36); parents (4.17); career counsellors (4.12); close friends (4.03) and relatives (3.92). The modal marks for parents, teachers and business people are 7 whilst the score for the remaining is 1. They express their agreement to the fact that all the referents; think they should major in accounting with the exception of their relatives. However, Myburgh's (2005) South African study reveals relatives are also key referents in the lives of

accounting studies. Nonetheless, the study contradicts their findings. Again, the modal response for parents, teachers and business people are 7 with the remaining referents having modes of 1. This confirms that the three influential referents are business people, teachers, and parents.

4.6.4.1 Gender Differences in Normative Beliefs

This section seeks to unearth the differences in responses along gender lines. A table depicting the distribution of mean responses on normative beliefs among male and female accounting students is presented and then discussed.

Table 4.6 Mean Scores of Normative Beliefs

Referent	Female	Male	Level of significance (p)
Parent(s)	4.35	4.05	0.02*
Relative(s)	3.91	3.92	0.89
Close friends	3.81	4.18	0.01*
Career counsellor	4.01	4.19	0.16
Teacher(s)	4.30	4.41	0.40
Most business people	4.29	4.42	0.30

Source: Field Work, 2016

From the table above, the mean responses of the male undergraduate accounting students on the five referents are higher than that of the females. Thus, the male responses on the perceptions of referents view to choose an accounting major are more favourable than that of the females. Despite that, only the differences in the mean scores of both groups on parents and close friends are statistically significant at 5%.

The independent T-test result indicates that most of the females perceive that their parents want them to choose an accounting major than the males do. Leppel et al. (2001) support the feedback that females with professional or educated fathers are more likely to choose an accounting major. It is not farfetched since a cross tabulation of gender and educational background of fathers of respondents shows that about 62.8% of the female respondents have

fathers who have undergone tertiary education as compared to that of 48.3% for males. A Pearson Chi-square test shows that there is a statistically significant association between gender and the educational background as well as gender and the occupational background of the fathers of the respondents. Again, comparing the occupational background of a respondents' father indicates that, after trading and self-employment, most of the fathers of the female respondents are accountants, bankers, auditors and consultants as compared to that of the males. Likewise, another comparison is made between mothers' educational background and gender of the respondent. Evidence shows that of all the response on mothers with a tertiary education, 52.5% are in favour of the females with the remaining 47.5% for males. This association is also significant as indicated by the Pearson Chi-square test. A similar result is also obtained by associating gender and occupational backgrounds of mothers' of respondents.

Therefore, the researcher could draw the conclusion that the educational and occupational background of the parents of females is the reason why they have a high perception of parents in terms of their choice of accounting. Invariably, these two factors could be deemed influential in students' choice of academic discipline or career. This adds to the findings of Nyaribo et al. (2012) and Agarwal (2008) who emphasize that students' choice of an academic field of specialization is influenced by the professional background/occupational background of their fathers. Again, a study by Silverstone and Williams (1979) shows that fully qualified female accountants in England and Wales find parental influence to have been very vital in their career choice.

In addition, the female respondents have a lower perception of their close friends that they should consider an accounting major as compared to that of the males. Also, it is observed from the test that there is a statistically significant relationship between male and female

accounting students on their perception of close friends in their choice of an accounting as an academic discipline. Though there is a huge gap between the mean responses on most business people they know and teachers, they are not statistically significant.

4.6.5 Motivation to Comply

Though an individual could be aware of societal pressures, the choice to comply with those pressures depends on the person. Again, the findings indicate that the respondents find the opinions of some of the referents to be very important and hence needful of compliance. Thus, a rank of their mean responses on their motivation to comply are as follows; business people (4.65); parents (4.59); teachers (4.58); career counsellors (4.53); relatives (3.81) and close friends (3.56). The modal scores are 7 for parents, career counsellors, teachers and business people. That of peers and relatives are 1.

4.6.5.1 Gender Differences in Motivation to Comply

The willingness of male and female students to obey the views of referents in the choice of an academic discipline is presented below:

Table 4.7 Mean Scores of Motivation to Comply

Referent	Female	Male	Level of significance (p)
Parent(s)	4.78	4.45	0.01*
Relative(s)	3.72	3.87	0.19
Close friends	3.30	3.75	0.00**
Career counsellor	4.51	4.55	0.68
Teacher(s)	4.55	4.59	0.74
Most business people	4.56	4.71	0.20

Source: Field Work, 2016

On the subject of gender differences on motivation to comply, it is witnessed that whilst females attach more importance to the views of their parents, males, on the other hand, ascribe

more importance to the views of the business people they know. With the exception of that, both genders rank teachers, career counsellors, relatives and close friends in order of importance. Interestingly, like that which is observed under normative beliefs, only the mean differences for parents and close friends are statistically significant.

4.6.6 Subjective Norms

This section discusses the external or societal pressures that influence an individual's action or behaviour - students' choice of an accounting major. It is also defined as a product of normative belief and one's motivation to comply. From the results, the three most influential referents to the respondents are business people, teachers and parents and the least influential are the pressures from their peers. Although most studies find parents and teachers to be the most influential referents (Paolillo & Estes, 1982; Law & Yeun, 2012), the result from this study is not too surprising. This is because Allen (2004) finds business people to be the second influential referents with respect to accounting majors. Again, Auyeung and Sands (1997) discover that most business people are the very important referents to Hong Kong and Japanese students.

However, there is a paradigm shift in subjective norms as compared to that of previous studies where parents, teachers or career counsellors are the very influential people. In our study and precisely Ghanaian students assert that they are both aware of the expectations of most business people and are also willing and as such materialized those expectations by choosing an accounting major. A research by Odia and Ogiedu (2013) also has a similar result in Nigeria. This is an interesting finding, which could be attributed to the increase in youthful and tertiary events with top business executives giving speeches. For instance, in recent times, the Institute of Chartered Accountants Ghana (ICAG), Association of Chartered Certified Accountants (ACCA), Chartered Institute of Taxation (CIT) and Chartered Institute of

Management Accountants (CIMA) at the various business schools undertake career fairs with top business officials convincing students on the need for an accounting major or profession.

Also, teachers are the next influential referents in the lives of Ghanaian undergraduate accounting majors. This study concurs with that of Paolillo and Estes (1982), Mauldin et al. (2000) and Byrne et al. (2012) who find teacher influence to be greater than that of the parental influence among students in the United States and Ireland respectively. It also contrasts Gul et al. (1989) assertions that teachers have no impact on students' choice decisions. Teachers' level of influence has been relegated to second place in the lives of Ghanaian students probably due to the increasing population of students and its rippling effect of high student to teacher ratio. This denies teachers the energy and time to associate with students outside the lecture halls. Notwithstanding some students state that teacher or lecturer characteristics; like the quality of lecturers, influence their choice of an accounting discipline.

Furthermore, parents are the next influential referent group especially for females, in the choice of an accounting major. This is explained by the fact that most of the females have parents with tertiary education and professional background. This finding corresponds to that of Leppel et al. (2001) and that of Nyaribo et al. (2012) among Indian students. Unlike the other studies in Ireland, New Zealand, Hong Kong and Iran where parents are the most powerful or significant referent group (Byrne et al. 2012; Tan & Laswad, 2006; Law & Yeun, 2012; Dalci et al., 2013), they emerged third on the scale of importance in Ghana.

Also, evidence from our Ghanaian study shows that the least influential group in performing the action of choosing an accounting as an academic program are close friends or peers. This is consistent with prior findings, which also reveal that close friends have little influence on choice of an accounting major in Botswana, Ireland, Turkey, US, Scotland, and Australia (Wally-Dima, 2013; Byrne et al., 2012; Uyar et al., 2011; Strasser et al., 2002; Lowe &

Simons, 1997; Bebbington et al., 1997; Gul et al., 1989). One interesting finding the study comes across is the fact that though generally, the pressures of peers have little influence on the choice of major it differs along gender lines. Thus, the least referent group for males is relatives and that for females is peers. On the subject matter of peers, the males rank it higher than that of relatives and their mean response on close friends differs significantly from that of females. Meaning boys are more likely to be influenced by peers to choose an accounting major than females.

4.6.6.1 Gender Differences in Subjective Norms

Combining the effects of both normative beliefs and motivation to comply; the overall score on the subjective norm, it is seen that with the exception of teachers who both male and female ranked as second on the list of six referents. The results on the subjective norms differ greatly along gender lines. For females, parents are the first followed by teachers, most business people, career counsellors, relatives, and peers. Whereas that of the males are most business people, followed by teachers, career counsellors, parents, peers, and relatives. Despite all these observations, only the two factors already discussed in the preceding sections- parents and peers, are not by mere random chance. In general, males have a higher mean for subjective norms which means that they are more influenced by referents than females. This concurs with Odia and Ogiedu (2013) observation among Nigerian students. Nonetheless, this observation is not statistically significant.

4.6.7 Control Beliefs

In order to assess whether the respondents believe they have control over an accounting discipline, some questions are asked. From their responses, it is deduced that the sample has complete control over their choice of study (mean of 5.96 and mode of 7). In addition, they find accounting to be generally easy (mean of 5.81 and a mode of 7). Overall, it could be said that the accounting majors have strong or favourable control beliefs.

4.6.7.1 Gender Differences in Control Beliefs

The differences in the response of male and females with respect to their control beliefs are ascertained in this study. It is empirically established that male accounting majors have a complete control than their female counterparts do. This could be due to the fact that the female accounting majors are greatly influenced by their parents. It is therefore not surprising that they report that they do not have much complete control over their choice of an accounting discipline. Again, the males assert they believe and find accounting to be easier than the females. Generally, it could be concluded that males have more positive or favourable control beliefs as compared to their females.

4.6.8 Facilitating Factors

This heading discusses the factors that either make it easy or difficult for a person to carry out an act or perform a behaviour - choice of an accounting major. Six questions are posed to this effect to find out the factors that influence the perceived behavioural control of students. It is discovered that the respondents find all the factors with the exception of “interest in accounting disciplines” to have eased their choice of a major. The mean responses on each of the factors that facilitate or hinder the choice of an accounting major are ranked and discussed accordingly. The first three high ranked factors are skills and background in mathematics (4.41); grade and success in introductory courses (4.38); and less involvement in extracurricular activities (4.22). The remaining three are required workload (4.21); availability of job opportunities (4.08) and interest in accounting disciplines (3.97). The modal response for all the six facilitating factors is 7. This means the majority of the respondents found it to have eased their choice of an accounting major.

It is realized that averagely most of the respondents have a mathematical background as well as the necessary skills required of accounting majors and as such find it to have facilitated rather than hinder their choice. Although Jackling and Calero (2006) find this to be very

problematic because the more accounting is perceived to be number crunching, the less probable students would want to pursue a career in accounting. This study supports the work of Cohen & Hanno (1993). Again the outcome evaluation of the accounting majors on having a career that deals with lots of numbers, explains they have the necessary skills and good mathematical background. Furthermore, grade and success is discovered to ease respondents in pursuing accounting as a field of specialisation. Since one of the main departmental prerequisites for choice of an accounting major is the attainment of a good grade in prior accounting modules/courses, it is therefore not surprising. This means most of the respondents are more likely to have earned good grades in introductory courses and as such do not find this factor to be difficult. This also supports studies by Cohen and Hanno (1993) and Geiger and Ogilby (2000) but contradicts the finding of Stice et al. (1997) who believe better performance does not influence the choice of a discipline.

On whether less involvement in extracurricular activities as a result of the heavy workload makes it difficult or easy for students' choice, it is indicated that it rather facilitates their decision. This is, however, interesting in the sense that majority of the respondents belong to the social personality type and as such it is expected that this should have hindered their choice decision.

Contrary to the suggestions of Cohen and Hanno (1993) and Allen (2004) that the workload in accounting courses could hinder a student's decision to major, our study finds out that the required workload eases students' choice of a major. Still in the vein of contradiction, from the mean response, the study realise that the respondents find interest in accounting disciplines to have nearly made it difficult for their choice of a major (Wally-Dima, 2013; Simons et al., 2003). These results are further analysed along gender lines. The table below depicts the results from an independent t-test that is undertaken.

4.6.8.1 Gender Differences in Facilitating Factors

The results indicate that females have good grades in introductory accounting course and as such have it easy settling with an accounting discipline. The males, on the other hand, find skills and maths background required of accounting majors as the easiest. However, the females have a high mean response on the ease of majoring in accounting because of the maths and skills requirement. This is a bit contradictory to the claims of Entwisle et al. (1994).

Furthermore, the accounting majors who are males find the workload required in the accounting discipline to have facilitated their choice decision than their female colleagues. This concurs with the earlier response on the outcome evaluation and even behavioural beliefs about this subject matter.

Also, female respondents perceive a less involvement in extracurricular activities is not so easy for them for them in pursuing an accounting discipline as compared to the males. Lastly, the feedback from the males finds interest in accounting disciplines to be difficult which nearly deterred them from choosing an accounting major. In other words, they believe they lack the ability to have an interest in accounting subjects. This concurs with Byrne and Willis (2005) results who posit that males are more likely to find accounting boring than females. We, therefore, ascertain that the females have lots of interest in accounting courses and as such find it easier to pursue such an academic major. It is therefore not surprising that they; females, tend to have good grades than the males. Generally, from the modal response, all the facilitating factors eased accounting majors in their choice of specialization.

Table 4.8 Mean Scores on Facilitating Factors

Facilitating factors	Female	Male	Level of significance (p-value)
Required workload	4.18	4.23	0.70
Skills and maths background	4.43	4.39	0.75
Grade or success in introductory course	4.51	4.28	0.09
Availability of job opportunities for graduates	4.1	4.06	0.77
Interest in accounting disciplines	4.14	3.86	0.04*
Less involvement in extracurricular activities	4.13	4.29	0.19

Source: Field Work, 2016

4.6.9 Perceived Behavioural Control

This section discusses the evidence gathered on the control beliefs and the factors that either makes it easy or difficult for students' choice of accounting major. This is the product of the response on the control beliefs and the facilitating factors. It has a mean of 25.04, which is quite moderate.

4.6.9.1 Gender Differences in Perceived Behavioural Control

In comparing the mean response of both the male and female respondents, it could be said that the males perceive they have a stronger control over their choice of an accounting discipline than the females do. This is because the mean of the male accounting majors is 25.11 which slightly differs from that of their female counterparts; who have a mean response of 24.95. What accounts for this difference is the high control beliefs of the male respondents. Nonetheless, this difference is due to mere random chance rather than statistically proven because the p-value for the independent t-test is 0.84.

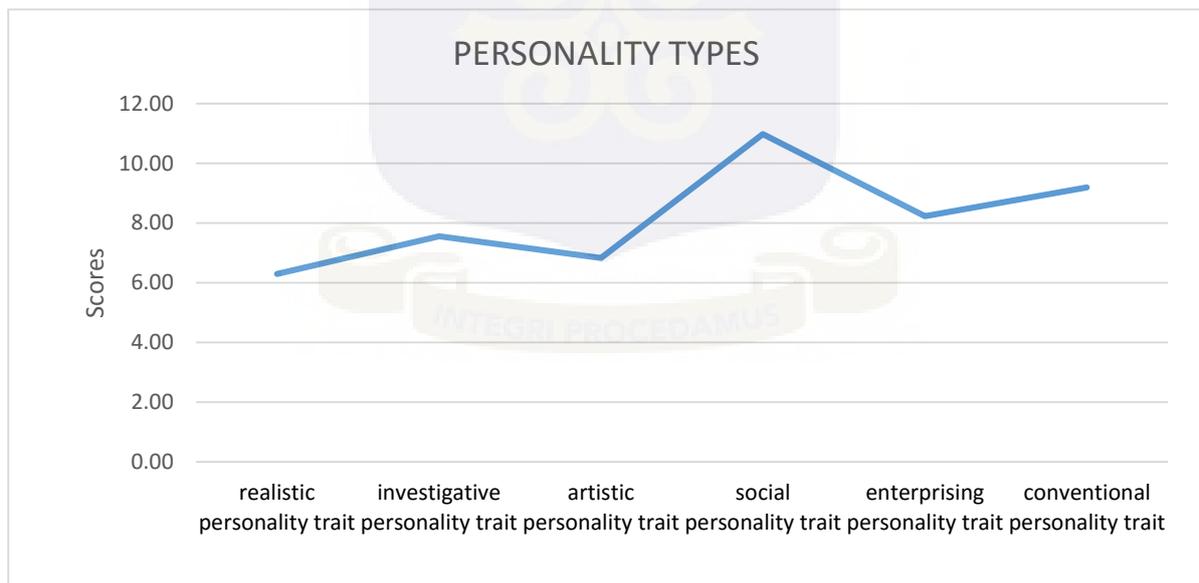
4.7 PERSONALITY TRAITS

The study seeks to find the personality traits of the undergraduate accounting majors to ascertain whether they are in accordance with the Holland theory. This theory asserts that there are six personality types and that people choose majors/careers that suit their personality type.

4.7.1 Descriptive Statistics on the Personality Traits

The descriptive statistics on the personality traits shows that the minimum and maximum scores are 0 and 18 for all six types. Where 0 means the respondent does not possess the skills, abilities and interests of a particular personality trait. While a score of eighteen shows a person’s dominant or ideal personality type. The mean scores for each of the personality type are 6.29, 7.55, 6.82, 10.97, 8.23, and 9.19 for realistic, investigative, artistic, social, enterprising and conventional personality types respectively. The modal response are 3 for all the personality traits with the exception of social personality traits which is 18. Using the mean scores, the three dominant personality types or categories among accounting majors are social, conventional and enterprising personality groups. The modal response affirms that the respondents possess more of the social traits.

Figure 4.11 Distribution of Respondents’ Personality Traits



Source: Field Work, 2016

A discussion of these findings in the light of the Holland theory indicates that most of the accounting students have social traits instead of conventional traits as asserted by Holland. To be precise, John Holland claims that accountants and by default people seeking accounting

jobs possess conventional or conforming traits. His theory proposes that person who possess a particular trait; for instance, people with social traits would seek jobs and environments that are also social in nature. Therefore, by deduction, accounting students should possess conventional traits since their academic environment characterized by rules and detail oriented is a conventional environment. The significant differences in the scores of the social personality type and conventional traits in this finding could be explained by the fact that most of the students assert that their interest in accounting somewhat made it difficult for them when they were deciding to major in accounting. Besides the students perceive accounting not to be standardized but varying. Hence may not possess dominant conventional traits which have standardization as a characteristic.

In spite of that, the good news is that the second most dominant type of the undergraduate accounting is the conventional personality type, which is in harmony with Holland's assertions. The third dominant trait among the students is enterprising. These observations on personality traits are not farfetched since these students are housed in business schools that also has people; marketing majors, human resource majors, lecturers, and teaching assistants who Holland claim to belong to the enterprising and social personality type

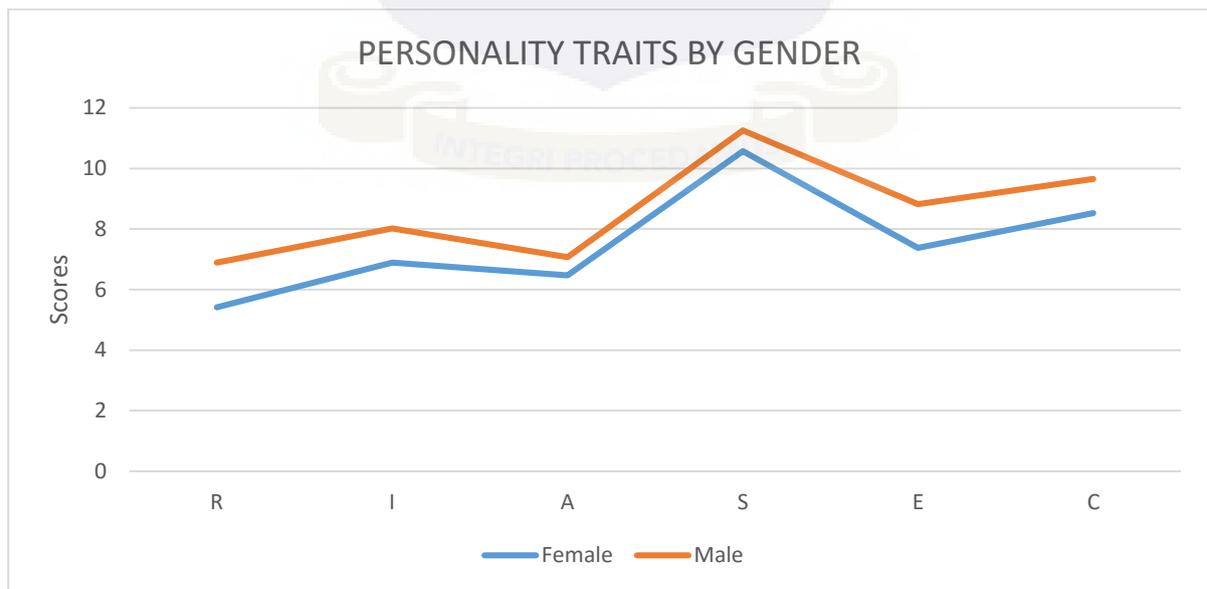
4.7.1.1 Differences in Mean of Personality Traits

Despite the fact that the Holland theory is believed to be well researched, some authors allege that it is gender biased and also ignored variables like age, race and ethnicity and social class (Savickas & Lent, 1994; Stitt-Gohdes, 1997; Holland, 1973 as cited in Nauta, 2010). Again, research has shown quite huge differences in the RIASEC score by gender but not much difference with reference to age, ethnicity and even nationality (Fouad, 2002). The subsequent sections discuss the evidence from Ghana.

Gender

This Ghanaian study evidences statistically significant differences in the RIASEC score across gender. Although both categories rank their affiliation or possessions in the same order as depicted in Figure 4.12, there are variations in the scores by male and female respondents. All the differences in the scores are significant at 1% level with the exception of the social personality trait, which has a p-value of 0.02 and hence significant at 5%. Betz and Gwilliam (2002) assertion that of all the variations in the RIASEC score, gender is the variable most affected is affirmed by our findings. In this enquiry, the male accounting majors score higher on all the personality types whilst the females have lower results. This discovery differs to some extent from that of Fouad (2002) and Tracey & Robbins (2005) who claim that Holland theory is gender biased since females score higher on conventional, artistic and social traits while males score higher on the realistic. For this study, the males have high scores even in the personality types tagged as feminine. However, it could be said that the theory has distinct gender differences in scoring (Glidden-Tracey & Parraga, 1996) which is seen below:

Figure 4.12 Mean Scores of Personality Traits by Gender



Source: Field Work, 2016

Other Demographic Factors

On the subject of age, an ANOVA test is carried out to find out whether there are differences in the personality types across the various age groups. This is because some authors believe that demographic groups - of which age is one, can cause people's score on the RIASEC to differ. From the ANOVA results, it is discovered that there is differences in the RIASEC score across age groups in realistic, investigative and enterprising personality types at 5%, 1%, and 10% significance levels respectively.

Likewise, significant differences in the RIASEC scores are evinced in social, enterprising and conventional personality types across tribes at 10%, 1%, and 5% respectively. However, the mean responses of the accounting students on five personality traits do not differ significantly across nationality except for that of one; conventional personality traits at 10% level. These findings confirm the assertions of Fouad (2002) that the differences in demographic factors other than gender are minimal.

4.7.1.2 Correlation Analysis of Personality

John Holland arranges the six personality traits in a clockwise or circular form in order to illustrate the correlation between all the types (Holland, 1973, 1985). He claims that the closeness of a particular personality type to another on the hexagon depicts the commonalities between the two. Thus, there should be a high correlation between types that are adjacent each other; precisely RI, IA, AS, SE, EC, and CR, should be greater than that between the alternate types; RA, IS, AE, SC, ER, and CI (Bullock, Andrews, Braud & Reardon, 2010). The types opposite each other are also expected to have least correlations. The results from the correlation analysis are shown in table 4.9 below;

Table 4.9 Correlation of Personality Traits

	R	I	A	S	E	C
R	1					
I	.658**	1				
A	.667**	.725**	1			
S	.485**	.628**	.624**	1		
E	.536**	.632**	.678**	.781**	1	
C	.505**	.700**	.615**	.711**	.734**	1

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

Source: Field Work, 2016

From the table above, the correlation coefficients for adjacent types RI, IA, AS, SE, EC and CR are 0.658, 0.725, 0.624, 0.781, 0.734, and 0.505 respectively. The correlation coefficients of the alternate types; RA, IS, AE, SC, ER and CI are 0.667, 0.628, 0.678, 0.711, 0.536 and 0.7 respectively. Furthermore, the coefficients of the opposite types precisely RS, IE and AC are also 0.485, 0.632 and 0.615 respectively.

Comparing results with Holland circular order hypothesis it is realized that, some of the adjacent types; IA, SE, and EC, are greater than the alternate types; IS, SC, and ER. Also, the correlation of the opposite types; RS, IE, and AC, are not the least correlations with the exception of RS. These observations could be due to cultural differences since Holland's theory is believed to have been made with the United States context in mind (Fouad, 2002; Yang, Stokes & Hui, 2005). Bullock et al. (2010) state that there have been mixed results in the circular order of the RIASEC model across cultures. Thus, the Holland circular order hypothesis is not fully supported in the Ghanaian context.

4.8 COGNITIVE STYLE

Globalisation and the increasing role of the accounting profession in the face of changing economies call for students or majors who are very creative. Saemann and Crooker (1999) puts it this way, that the changing business and public environment have increased the need

for accounting professionals with lots of skills other than the just their methodical skills. Besides, some authors (Booth & Winzar, 1993; Wolk & Cates, 1994; Saemann & Crooker, 1999; Sughara et al., 2008) are of the assertions that accounting students are less creative than those in other disciplines.

4.8.1 Descriptive Statistics for Cognitive Style

The descriptive statistics for cognitive style or inherent creativity level of the accounting majors indicates that the minimum and maximum scores are -6 and +12 respectively. This is six points away from the lower score and higher score specified by the checklist which ranges between -12 and + 18 indicating very low and very high inherent creativity levels. However, the mean score of the respondents is 2.86, which is even below an average of 3. This is a little above the mean score of Saemann and Crooker (1999) which had 2.85 for accounting majors. This could be attributed to the different sample sizes of both studies. Nevertheless, the score of 2.86 affirms the assertion of Booth and Winzar (1993) and Wolk and Cates (1994) that accounting majors are less creative. It also concurs with the study of Saemann and Crooker (1999) who find a lower inherent creativity level among accounting majors.

4.8.1.1 Mean Differences in Cognitive Style

The differences in the mean scores on cognitive style in the enquiry is evidenced both at the gender and nationality level. The next sections explain the nature of these differences and their level of significance.

Gender

The results of the study reveal that the differences in the creativity level of male and female undergraduate accounting majors are significant at 1%. The mean response of the females is 2.57 (2.73) and that of males is 3.05 (2.75). This means that male accounting students have a higher creativity level than females. Comparing this result to the studies by Gough (1979), Saemann and Crooker's (1999), it is observed that Gough's study on the creativity level of

1121 females and 760 men have a mean score and standard deviation of 3.97 (4.34) and 5.03 (4.01) respectively and is significant at 10% . That of Saemann and Crooker (1999) also indicate that there is a statistically significant difference in the means along gender lines at 10% with the mean score for females being 3.28 (3.48) and 3.95 (3.51) for males.

Nationality

At the national level, this study witness that there is no statistically significant difference between the cognitive style of international students and Ghanaian students. Notwithstanding, the creativity level of international students is higher; with a mean of 3.18, than that of the local or Ghanaian students; who have a mean of 2.85. This insignificance could be due to the minimal number of respondents who are international students. However, the work of Sugahara et al. (2008) finds a significant difference in the creativity level among national groups at 1%. Unlike the study of Sugahara et al. (2008) where the domestic students - precisely Australian students, have the high cognitive style the reverse is true in our case though not significant. The nationality of a student is believed to influence his or her cognitive style and hence the choice of an accounting major or career (Auyeung & Sands, 1996; Sugahara et al., 2008, p.6).

4.8.2 Correlation Analysis on Cognitive Style and Personality Traits

The researcher looks at the relationship between cognitive style and personality traits. The results show that all the variables are significant at 1% level and also have an association with cognitive style/creative level (Appendix II). It is also discovered that the artistic personality types have the highest correlation with cognitive style. This means that artistic people have very high level of inherent creativity as compared with the other personality traits. This result concurs with Holland's explanation of the artistic personality traits (Holland, 1973). Three other traits that also had high correlation are enterprising, investigative and realistic personality types with coefficients of 0.389, 0.364, and 0.343 respectively. Furthermore,

social and conventional personality traits are the two types with the lowest correlation coefficients of 0.308 and 0.246 correspondingly. Thus, it could be inferred that students with social and conventional types have low creativity levels. It is therefore not surprising that they are the two dominant traits among accounting students considering the opinions of Wolk and Cates (1994).

4.9 INTENTION

Intention is a function of attitudes, subjective norm and perceived behavioural control. For the purpose of this study, a surrogate measure is used since the students are already majoring in accounting.

Table 4.10 portrays the responses of accounting majors on their intention to work in the accounting profession for the next five years. It is evidenced that about 84.83% of the accounting majors have plans of pursuing an accounting profession which is very good. However, it is found that the males are more likely to pursue accounting as a profession than their female colleagues are. This could be because males believe an accounting profession would give them variety in the work. Also, the female accounting majors/students are more likely to get involved in family matters; thus marry and raise their children. Nonetheless, these differences are not statistically significant since the p-value for the two tailed test is 0.15.

Table 4.10 Intention

Levels	Number	%
Weak	182	15.17
Moderate	171	14.25
Good	847	70.58
Total	1200	100

Source: Field Work, 2016

4.9.1 Empirical Results on the OLS Regression

In line with TPB, a regression is run to test whether the theory is applicable in the Ghanaian context. The variables used are attitude, subjective norms and perceived behavioural control. The regression analysis is undertaken to find the relationship or the effect between/of attitude, subjective norm, and perceived behavioural control. The specified regression model shows how an independent variable predicts or explains the dependent variable.

The regression analysis shows that the model is significant with an adjusted R^2 of 11.3% and a p-value of 0.00. This means that attitude, subjective norm, and perceived behavioural control jointly explains only 11.3% of the variation in intention. Low R-square is expected in psychology studies and studies that seek to predict human behaviour (Frost, 2013). Woodridge (2008) affirms the assertion of Frost (2013) on low R squares. To Frost (2013), low R-squares in regression analysis is not strange specifically for cross-sectional analysis and does not mean that the OLS regression equation is inadequate. The regression model is still useful if the independent variables are significant. From the results, all the three constructs; attitude, subjective norms and perceived behavioural control are statistically significant and as such are important factors in predicting/explaining intention. This is supported by the studies of Tan and Laswad (2009) and Allen (2004). In pursuing accounting as a profession at least in the next five years, it is deduced that there is a significant and positive relationship between attitude and intention ($\beta = 0.08$, p-value = 0.00). Attitude is a good predictor of intention and also relates positively to it (Zakaria et al., 2012; Tan & Laswad, 2009; Felton et al., 1995; Law & Yeun, 2011; Jackling & Keneley, 2009).

Subjective norm also has a positive and significant relationship with intention ($\beta = 0.01$, p-value = 0.02). Authors who applied TPB in their studies assert that this construct is positively related to intention or behaviour (Law & Yeun, 2011; Tan and Laswad, 2009). Nonetheless, it is claimed to be the weakest explanatory variable of intentions compared to the other

constructs in the theory (Godin & Kok, 1996 as cited in Miles, 2012). Law and Yeun (2011) find it to be the strongest predictor of choice of an accounting major among Hong Kong students because of their cultural underpinnings.

Again, the perceived behavioural control construct is seen to be the second strong predictor of intention or behaviour of accounting students. It has a coefficient of 0.02 and a p-value of 0.00. Tan and Laswad (2009) also find out that PBC is a good predictor of intention.

Table 4.11 OLS Regression Results on the Determinants of Intention According to TPB

	Coefficient	Standard. Error
Attitude	.08**	.01
Subjective norms	.01*	.00
Perceived behavioural control	.02**	.00
Constant	2.54**	.25
R-squared	.115	
Adjusted R-squared	.113	
F-statistic	51.97	
Prob (F-statistic)	0.00	

*, ** Statistically Significant at 5%, and 1%, respectively.

Despite the ability of TPB to explain actions/ behaviour better than TRA, some critics find it not exhaustive in the explanation and prediction of behaviour (Miles, 2012, p.89). This is affirmed by the low R-square evidenced in its regression model. As such it has been suggested that some variables like personality and cognitive abilities/styles be added to the constructs already spelt out by Ajzen (1988). In view of that, personality traits and cognitive style are included in both the regression and correlation analysis to assess the relationship and strength in their relationship with intention/behaviour. The next paragraph discusses the findings to this effect.

The second regression analysis shows that the model is significant with an R^2 of 12.5% and an adjusted R^2 of 11.8%; and a p-value of 0.00. This means that attitude, subjective norm,

perceived behavioural control, cognitive style and the Holland's six personalities explains only 11.8% of the variation in intention. The results are displayed in Appendix II. Only the three constructs; attitude, subjective norms and perceived behavioural control are statistically significant. Cognitive style and four personality types; realistic, artistic, social, and enterprising, have a negative relationship with intention ($\beta_{CS} = -0.03$, p-value = 0.20; $\beta_R = -0.02$, p-value = 0.30; $\beta_A = -0.01$, p-value = 0.58, $\beta_S = 0.00$, p-value = 0.80; $\beta_E = -0.03$, p-value = 0.11). On the hand, investigative and conventional personality types have a positive relationship with intention though they are not significant ($\beta_I = 0.05$, p-value = 0.05; $\beta_C = 0.03$, p-value = 0.13). To some extent, Holland's assertion that the conventional types fit accounting careers and discipline is seen in this study except that it is not significant. The nature of these relationships is further sought by undertaking a correlation analysis.

4.9.2 Correlation Analysis

Correlation analysis is used to measure or find the strength of a relationship between two or more variables. A Pearson correlation test is used in this study. From table 4.12, it could be said that all three constructs have a positive relationship with intention. Although attitude is observed to have the highest correlation coefficient, it can be said to have a weak positive relationship (31.5%). This is because 31.5% is less than 50%. Furthermore, comparing the correlation of all three constructs with intention to remain in the field of accounting for the next five years, it is evidenced that subjective norm has the least coefficient though they are equally significant at 1% level. Again, a negative and very weak relationship is found between subjective norm and perceived behavioural control. This could be because PBC assumes the person in question has control over an action and is not influenced by societal pressures. Thus, PBC focuses on the individual's ability to find an act easy or difficult. However, the relationship between subjective norm and attitude (.224) is stronger than that of perceived behavioural control (.082).

Table 4.12 Correlation of Attention, Subjective Norm, Perceived Behavioural Control and Intention

	Intention	Attitude	Subjective norm	Perceived behavioural control
Intention	1			
Attitude	.315**	1		
Subjective norms	.121**	.224**	1	
Perceived behavioural control	.138**	.082**	-.074*	1

** , * . Correlation is significant at the 0.01 level and 0.05 level (2-tailed) respectively.

Source: Field Work, 2016

4.9.3 Correlation on Personality Traits and Intention

According to the Holland theory, it is perceived that students with conventional personality are more likely than those with other traits to remain in the accounting profession. This assertion is looked at in the light of the response obtained from this study. The results show that students with the realistic personality style have a negative and weak relationship with intention to pursue an accounting profession in five years. Though artistic, social and enterprising personality traits have the positive relationship they are very weak and insignificant. It is realised that accounting majors with conventional personality traits are indeed more likely to work in the accounting profession ($\beta = 0.084$, $p\text{-value} = 0.004$). In addition, students who are investigative also intend to be in the accounting field in the next five years ($\beta = 0.067$, $p\text{-value} = 0.02$). Notwithstanding, the strength of that relationship is weak because none of the variables has correlation coefficients of 50% and above.

4.9.4 Correlation Analysis on Cognitive Style and Intention

In order to confirm the assertions of Booth & Winzar (1993) and Wolk & Cates (1994), the study tests the relationship between intention to work in the accounting profession and the creativity or cognitive style of the accounting students. From the analysis, a negative relationship between cognitive style and intention is evidenced. Thus, those with a high

creativity level are less likely to remain in the accounting profession. This finding is however not significant. Nonetheless, a prior study by Sugahara et al. (2008) shows an inverse relationship between cognitive style and choice of an accounting major at a significant level of 5%.

4.10 DEPARTMENTAL INFLUENCE ON CHOICE OF A MAJOR

The researcher seeks to find out whether characteristics of the accounting departments in the various universities motivated students in their decisions. In view of that, the respondents are queried as to whether the accounting department induced their choice. The results indicated that 90.8% of them declared that it has no influence on them. The remaining 9.2% are of the affirmative that the unit inspired their choice. They are therefore asked to declare the features in the department that inspired them. Thus, those responses are discussed along thematic lines that emerged from the study.

4.10.1 Nature of Subjects

The respondents report that one of the departmental features that motivate their selection of an accounting discipline is the nature of the courses offered by the accounting department. They disclose that the subjects offered by the faculty are interesting, well organized and also provide an individual with superior financial knowledge and the ability to analyse critically. Again, the calculation and decision-making aspects of the courses are other issues that the respondents made mention of.

4.10.2 Faculty

Furthermore, the respondents perceive the department to be the best department because it has quality lecturers and adequate facilities. Again, the respondents articulate that the department has good and intelligent lecturers who are able to market the courses extremely well and also practically demonstrate how accounting is carried out in the job market. They also state that

the faculty is characterised by integrity, discipline, hard work and are also very precise and diplomatic in their dealings.

4.10.3 Prestige Associated with Option

Interestingly, not only were accounting students inspired by the social status attached to the career but also to its option. Some of the respondents declare that the department, together with its students, are very influential and as such earn the respect of other business departments and majors. The required grade for qualification could be the reason why it is esteemed among business and non-business majors. Surprisingly two of the respondents in one of the universities, state that the dress code for accounting students; precisely the blue and black outfit, as well as student base induce their choice.

4.10.4 Preference for Professionalism

Once again, some of the students declared that the accounting department is inclined to professionalism and that their affiliation with the department would help them to become chartered accountants. This is because they provide much knowledge on professional courses in accounting and also urge them to pursue the higher study. This is not surprising because most of the accounting departments have liaised with the professional bodies in order to aid students to undertake the professional exams. Furthermore, the accounting department is noted to provide an exposure to business and lots of opportunities to its students. In addition, these accounting departments coordinate with organisations to recruit their students for internships and full-time employment.

4.11 CHAPTER SUMMARY

This chapter gives a comprehensive analysis and discussion of findings obtained with respect to achieving the purpose of the study. In view of that, the trend of business students and accounting students over a nine-year period data as well as the descriptive statistics of the constructs of the theory of planned behaviour, personality traits and cognitive style are presented. It further discusses the results of the regression and correlation analysis that are undertaken. In addition, the chapter examines the findings in the light of prior studies and existing literature on the subject matter that is studied. A definite conclusion can thus be drawn from these results.



CHAPTER FIVE

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

5.1 INTRODUCTION

The study seeks to find the extent of gender disparities existing in accounting departments and business schools. As a result, the gender parity index in universities, offering business and accounting education in Ghana are ascertained. The growth or decline in the number of students offering accounting discipline is also investigated. In addition, the study seeks to know the factors that influence students' choice of a major as well explore their personality traits and creativity levels. This chapter synthesizes the key results of the research, as well as, state the conclusions drawn and recommendations made based on those results.

5.2 SUMMARY OF FINDINGS

The key findings on the gender parity index, the trend in accounting education, influential factors that stimulate choice of an accounting as well as the personality and creativity levels of the accounting majors are presented below.

5.2.1 Gender Representation, Gender Parity Index in Business and Accounting Education

The trend analysis shows there is growth in male and female representation in both accounting and business programs. Nonetheless, the growth of males slightly exceeds that of the females offering Accounting over the nine-year period. Again, it is observed the trend of growth in female business students exceeds that of the males.

It is realised that there are gender disparities in the business and accounting departments of the sampled universities. The findings of the study indicate that there have been a fall in the gender parity index (GPI) for both accounting and business schools over the period 2006/2007 academic year to that of 2014/2015. Despite the evidence from the trend analysis that females

have increased in business studies, the GPI falls from 0.58 in 2006/2007 academic period to 0.56 in 2014/2015. The business schools, however, experience some growth from 2008/2009; 2009/2010 and 2010/2011 with indexes of 0.6, 0.63 and 0.64 respectively. On the other hand, the accounting departments also experience a fall in GPI from 0.52 to 0.50 over the period 2006/2007 to 2014/2015 academic years. This is probably because the proportion of males outnumbered that of the females in accounting education over the nine-year period. The trend analysis shows a growth by 264.07% and 260.69% for males and females respectively over the period. Comparing the proportion of students who offer accounting as a major to the number of students admitted into the business schools shows that there has been a decline in the accounting students. The proportion of students who choose accounting major to the admitted business students shows a decrease from approximately 39% in 2006 to 31% in 2015. Also unlike the business schools, the accounting departments do not have gender policies for females who want to pursue accounting.

5.2.2 Factors that Influence the Choice of an Accounting Major

Using the theory of planned behaviour, it is discovered that five key factors that explain the students' choice of an accounting major are the Availability of job opportunities, Job security, Broad exposure to business, High future earnings and Contribution to society. These findings are supported by some studies in United States of America (USA), Ireland, Malaysia, Scotland, and Canada (Damron-Martinez et al. 2012; Nelson, Vendrzyk, Quirin, & Allen, 2002; Lowe & Simons, 1997; Hermanson et al., 1995; Cohen & Hanno, 1993; Paolillo & Estes, 1982; Zakaria et al., 2012; Wally-Dima, 2013; Mutekwe et al., 2011; Myburgh, 2005; Tan & Laswad, 2009; Felton et al., 1995; Bebbington et al., 1997; Gul et al., 1989; Byrne et al., 2012). Once again, the study discovers that accounting students choose the discipline because they find it not boring and this concurs with studies done by some authors (Law & Yeun, 2011; Uyar et al., 2011; Jackling & Keneley, 2009, Tan & Laswad, 2009).

Furthermore, the theory explains that the most important referents to accounting majors are the business people they know, their teachers/lecturers and their parents. Odia and Ogiedu (2013) and Auyeung and Sands (1997) find business people students know to be very influential in the choice of an accounting major amongst Nigerian, Hong Kong and Japanese students. Allen (2004) finds business people to be the second influential referents in the USA. Again, teachers and parents remain the influential referents in students' choice of major decisions (Paolillo & Estes, 1982; Mauldin et al., 2000; Byrne et al., 2012; Law & Yeun, 2012). Furthermore, the theory helps explain that most of the accounting students have a moderate perceived behavioural control in their choice of an accounting major. However, most of the students find their skills and mathematical background as well as their grades and success in introductory accounting courses to have made it easy for their choice of accounting as a discipline. These findings concur with that of Cohen and Hanno (1993) but contradict that of Stice et al. (1997).

Gender Differences in Factors that Influence Choice of an Accounting Major

There are some variations in the response of male and female students on their perceptions of an accounting profession/major. We realize that though the order of ranking is different these five perceptions; that is a belief that an accounting career provides high future earnings, job opportunities, broad exposure to business, job security and high social status, are paramount in the response of both males and females. The females believe an accounting major provides them with high future earnings and this is also found by Ahmad (2009) and Mutekwe et al. (2011) in Malaysia and Zimbabwe. Males, on the other hand, perceive an accounting career will provide them with more job opportunities. However, there are statistically significant differences at 5% in both groups' perceptions on an accounting profession's likelihood of providing variety in the work as well as equipping one to contribute to society. The results show that males perceive an accounting career to provide variety in work. This shows a

changing perception of accounting, which is initially seen to be, standardized and repetitive. They also believe an accounting career would enable them to contribute positively to society than the females do perceive of the profession.

The application of TPB shows that the three main factors that account for female's choice are high job security, more job opportunities, and high future earnings. Whilst that of the males were job opportunities, high job security, and high future earnings. In addition, though prestige is an influential factor for accounting students (Sugahara & Boland, 2009; Tan & Laswad, 2009; Byrne et al., 2012; Alanezi et al. 2016), it is observed that females are more influenced by that than males. This concurs with the discovery of Nishiyama et al. (2014). Regardless of the varying mean response, only the factors - heavy workload and a difficulty academic program, were significant at 5% and 10% respectively. Thus, the males value these factors in the choice of accounting program. This could be because men in the Ghanaian context are deemed very resilient and tough and so would not be perturbed once the program can attract more job opportunities, job security, and high earnings.

Furthermore, the important referents for females are parents, most business students, and teachers whilst that for the males are most business people, teachers and counsellors. However, statistically, significant differences indicate that females esteem the views of their parents than males (Leppel et al., 2001; Nyaribo et al., 2012). Whereas males uphold the views of their peers more than females.

In addition, the results indicate that male accounting students have more perceived control over their choice of discipline though it is not statistically significant. The female accounting students also find their grade and success in introductory accounting course and mathematical background to have eased their selection than the male accounting majors. However, this is not significant.

5.2.3 Personality Traits of Accounting Students

The study applies the Holland theory to explain and describe the personality traits possessed by accounting students. According to the theory, accounting students are supposed to have the conventional personality traits - which is characterized as methodical, number crunching, organized and rules oriented et cetera, as its dominant trait. However, the findings from the study show that the accounting majors that are studied possess more of the social personality traits; friendly, helpful, teach others, show empathy and so on. This is however not surprising since accounting students share the same environment - business school, with other majors who are classified by Holland to have a social personality as their dominant traits. Again, they have a perception that accounting is not repetitive. The scores on the six personality traits were 6.29, 7.55, 6.82, 10.97, 8.23, and 9.19 for realistic, investigative, artistic, social, enterprising and conventional personality types respectively. Thus, the second dominant traits amongst the students are conventional personality traits. Therefore, the personality traits possessed by the students in order of dominance are social, conventional, enterprising, investigative, artistic and realistic personality traits.

Gender Differences in Personality Traits of Accounting Students

The study establishes statistically significant differences in the RIASEC score across gender. Although it is found that, the accounting departments have both male and female students who have dominant social traits followed by the conventional traits, enterprising, investigative, artistic and realistic personality traits. Thus, the males score higher on all the six personality types than the females. However, the scores earned on each trait differs significantly at 1% with the exception of a social trait which is significant at 5%. This fully supports Glidden-Tracey and Parraga (1996) assertion that the theory has distinct gender differences in scoring. This discovery, however, differs to some extent from that of Fouad (2002) and Tracey and Robbins (2002) who claim that females score higher on conventional, artistic and social traits.

This is because this study has the males score higher on even the personality types tagged as feminine. This could, however, be due to contextual differences.

5.2.4 Cognitive Style/Inherent Creativity Level of Accounting Students

Due to the increasing demand for professionals who are highly creative to meet the changing needs of economies and globalisation, the study seeks to find the creativity levels of accounting students. The Gough (1979) checklist; with a scale of -12 and +18 representing very low and high creativity levels, is used. The descriptive statistics indicate that the minimum and maximum scores are -6 and +12 respectively, meaning the least creative accounting student has a score of -6 and the highly creative accounting student, a score of 12. Averagely, the students had a score of 2.86, which indicates that the accounting majors are highly characterized by people with low inherent creativity levels. This result concurs with that of Booth and Winzar (1993) and Saemann and Crooker (1999).

Gender Differences in Cognitive Styles/Inherent Creativity Levels

The results of the study reveal that the differences in the creativity levels of male and female undergraduate accounting majors are significant at 1%. The mean response of the females is 2.57 (2.73) and that of males is 3.05 (2.75). This means that male accounting students have higher creativity levels than females. Studies by Gough (1979) and Saemann & Crooker (1999) affirm this finding. Gough's study on the creativity levels of 1121 females and 760 men had a mean score of 3.97 (4.34) and 5.03 (4.01) respectively. That of Saemann and Crooker also had the mean score for females being 3.28 (3.48) and 3.95 (3.51) for males. Both studies are statistically significant at 10% level.

5.2.5 Intention

The study seeks to test the practicability of the theory of planned behaviour on students' choices or decisions. Since the study has its sample being students who have already settled on a choice of a major precisely accounting, a surrogate measure is used in place of choice of

a major. The measure is the intention to remain in the accounting profession in the next five years. The results show that about 70.58% have a strong response on pursuing an accounting career or remaining in the profession. Using TPB, a regression analysis is carried to show the impact of personal factors, pressures from important others and the perceived control of accounting students were on intention. The results show that there is a positive and statistically significant relationship between all three constructs - attitudes, subjective norms and perceived behavioural control, on intention to remain in the accounting profession for at least five years. Studies by Cohen and Hanno (1993), Allen (2004) and Damron-Martinez et al. (2013) affirmed the results of this study.

Gender Differences in Intention of Working in the Accounting Profession in Five Years' Time

The study finds that there are differences in the means of male and female students on the matter of working in the accounting profession in five years' time. The results show that although females have more interest in accounting disciplines, the males are more likely to remain in the profession. This could be because males believe an accounting career would provide them with a variety of work. This observation is however not significant.

5.2.6 Other Findings

The study discovers that about 68.14% of the students made the decision to major in accounting prior to their enrolment in the University. Several authors posit that accounting majors decide on their academic program prior to undertaking tertiary education (Tan & Laswad, 2009; Hunt, Anthony & Intrieri, 2004; Sale, 2001; Hermanson et al., 1995). In addition, about 26.6% of the respondents also indicate that they made their choice decision during the second year.

It is also discovered that inherent creativity level has a negative relationship with intention to work in accounting field in five years. This means that the least creative accounting majors

are the ones likely to stay in the accounting field within the five-year period. However, two of Holland's personality types - investigative and conventional personality types, have a positive relationship with intention though they are not significant. There are significant differences in age and Holland's personality traits. Some of the students claim the accounting department had an influence on their choice. They articulate that the nature of subject taught, the quality of lecturers, prestige associated with the option as well as the department's inclination to professionalism are the characteristics in the accounting department that inspired their choice.

5.3 CONCLUSION

The results of the study show that there are gender disparities in favour of males. The trend analysis shows that males have consistently outgrown the females in Accounting studies over the nine-year period spanning 2006/2007-2014/2015 academic years. Again the gender parity index for both business and accounting students decrease over the period from 0.58 to 0.56 and 0.52 to 0.50 respectively. On average, the gender parity index for accounting students is 0.50. This means that 50 females are enrolled for every 100 males who choose an accounting option. It could, therefore, be said that accounting is gendered masculine in the Ghanaian context. Also, the study finds a decline in the number of accounting majors. It could also be concluded that the various accounting departments have no gender policies in place.

Based on the findings of the study it could be inferred that students in evaluating outcomes attribute much value to careers that offer job security, more job opportunities and a broad exposure to business when deciding on a choice of an academic discipline. Again, it could also be deduced that students perceive an accounting major to provide careers with lots of job opportunities, high future earnings and broad exposure to business.

On the objective of finding the factors that inspire students to choose an accounting major, it is discovered that Ghanaian accounting students choose that area of specialization because it

would provide them with lots of job opportunities, job security, and broad exposure to business. In addition, an accounting major would lead them to jobs with high future earnings and also enable them to contribute positively to society.

Furthermore, it is deduced that the most important referents who inspire students' to choose accounting discipline are most business people, teachers, and parents. It is also evidenced that accounting students find grades in introductory courses as well as skills and mathematical background as facilitating factors that aid their selection of an accounting discipline. The study finds TPB to be a very good model for explaining behaviour.

From the result, it could also be deduced that accounting students have lower creativity levels. In addition, the social traits are the dominant personality traits seen to be prevalent among accounting majors. Furthermore, the Holland theory is not fully supported in the Ghanaian context. This is because the findings on the circular order hypothesis in Ghana does not completely fit the assumptions proposed by Holland.

Again, all the three constructs; attitude, subjective norm and perceived behavioural control, have a positive and statistically significant relationship with intention. The study also concludes that about 70.58% of the students are likely to remain in the accounting profession in the next five years. As such, a youthful populace would characterize the profession since most of them are between the ages of 18 and 24 years. In addition, there is no statistically significant relationship between intention, personality traits and creativity levels.

On the subject of gender differences, it is revealed that females pay attention to an academic discipline that is difficult and intensive, boring and as well demand a heavy workload when deciding on the academic program to choose. Thus, they evaluate these factors poorly than their male counterparts. This means they find jobs or majors with these factors not to be good. Again, male students' find a number crunching job to be better than females. On the subject

of perception, the males perceive an accounting career would offer them with variety in work and as well help them contribute positively to society. Thus, there is a changing perception of accounting being repetitive and boring. On the other hand, female accounting majors choose accounting as a subject of specialization because of high future earnings whilst the male students find availability of job opportunities to explain their choice. On the subject of referents, it is established that parental influence and as well as the educational and occupational background of parents motivates female students to choose accounting. The male students, on the other hand, are more likely to consider the views of their peers when selecting a major.

The study also discovers that male accounting students have higher creativity levels than that of their female counterparts. Both male and female accounting students' possess dominant traits that are social and conventional in nature.

5.4 RECOMMENDATIONS

Based on the findings of the study, the researcher realizes that there is a decreasing gender parity index in both accounting and business schools though that of the business schools are better than that of accounting departments. It is therefore recommended that the various accounting departments formulate some policies in favour of females who would want to study accounting as an area of specialization. The departments and lecturers should encourage more females to choose an accounting discipline as they teach the introductory accounting courses. Faculty can also liaise with parents in order to achieve this. Since parental influence is seen to have accounted for most females' choice of an accounting major. In addition, the accounting subjects should be taught in a way that would help stimulate the interest of male accounting students since they account for a larger proportion of accounting students.

Another issue is that per the data obtained from the registrars and data managers, it is realized that there is a decline in the proportion of business students who choose accounting as a major. Accounting departments could as well make sure they allow convincing and very good lecturers teach the introductory accounting course so as to arouse the interest of students. By so doing, it could help students to acquire good grades and also succeed in accounting, which is seen to be a facilitating factor for accounting majors. The presentation of the course should also be made lively and if possible eliminate or reduce the negative perceptions some business students' have about an accounting major. Career fairs and events with top accounting professionals should be organized regularly to talk about their experiences and the benefits of pursuing a career in accounting. Again, this study finds out that male accounting majors are more likely to pursue an accounting career in the next five years than their female counterparts are. It is, therefore, recommended that the accounting faculty and accounting agencies encourage females and make them aware that an accounting career would grant them more job opportunities, job security, high future earnings and high social status. In addition, the accounting firms could organize events where female accounting students get to interact with the female practitioners. It is also recommended that both personal factors such as; high future earnings, job security and opportunities, subjective norms and the perceived behavioural factors such as good mathematical background and job availability are reinforced to ensure accounting majors remain in the accounting industry.

The results of the study also show that accounting students have low creativity levels. In view of that, it is suggested that accounting faculties devise strategies that could help attract creative students. In addition, the accounting curriculum, the instructional, pedagogical and assessment methods of students should be critically looked at to boost the creativity levels of the accounting students. Lecturers could, therefore, adopt the case study method of assessment and other interactive teaching methods. Students should also be given the opportunity to

express themselves rather than behaving in a mechanical and methodical manner. Again, since the cognitive development of a child is the responsibility of parents, they are encouraged to train their wards properly to enhance their cognitive style/creativity levels.

Furthermore, it is recommended that business schools administer a number of good personality tests to help students know the academic majors that fit their personalities. It is also suggested that the proponents of the Holland theory consider contexts other their own in the development of theories.

5.5 RESEARCH CONTRIBUTION

This section discusses the importance of this study to research, policy makers and practice.

5.5.1 Literature/Research

The study explores the gender parity index of the students' base of accounting departments and business schools and also looks at the factors that influence students' choice of an accounting in Ghana. Not many studies have been conducted on accounting education in developing countries especially in Ghana. To the best of my knowledge, this is the first study to consider the gender parity index for business and accounting students in the Ghanaian context. Thus, this study contributes to the existing body of literature and knowledge of gender representation in accounting studies, and the relationship between gender and choice of accounting major, as well as the gender perceptions for students' choice of an accounting major. The few that have undertaken such studies in developing economies however did not employ the use of theories to explain the phenomena under consideration. Since the studies are developed in other contexts, it is expedient to find their influence in contexts that differs from the country in which those theories are formulated. Therefore, this study contributes/adds to the body of research that adopt the theory of planned behaviour, the Holland theory and the creativity inherent level checklist. The study adds to the literature that indicate that TPB is a

strong predictor of behaviour and as such could inform the use of this theory in other behavioural studies. However, the study does not fully support the Holland theory in the Ghanaian context. Also, the study adds to the minimal usage of Gough's creativity scale in accounting students. Therefore, this workpiece could serve as a reference point for all who wish to undertake a study on the gender and accounting education in future.

5.5.2 Policy

The findings of the study indicate that there is no gender equity especially among accounting majors and that there has been a consistent decrease in the GPI's of accounting and business students. These implications could influence policy-making bodies; the heads of the various business schools, faculty of accounting, professional accounting bodies and the Ministry of Education in the setting of policies that relate more to gender and accounting education. Hence, this research contributes to policy by providing information on the need for gender policies in business and particularly among accounting students. Again, the curriculum or teaching methods or even the assessment methods could be reviewed to help boost the creativity levels of its students. Furthermore, knowledge on the factors that influence male and female students' choice of an accounting major, could aid in the setting of policies that would help attract capable students in both categories to pursue accounting as an area of specialization. The study would help policy-makers in their human resource planning. Thus, the policy makers and even government could set quotas for graduate output in Accounting fields.

5.5.3 Practice

Since this study focuses on accounting education, its findings are more beneficial to lecturers and the entire faculty of accounting. Thus, this research would help practice to understand the motivating factors for students' choice of an accounting discipline and probably an accounting career as well as the creativity levels of majors. Evidence from the study indicates that though accounting majors have a positive perception about accounting, it is realized the male students

don't have much interest in accounting disciplines. As such, this finding would help lecturers prepare and use teaching methods that address the issues of interest, low creativity levels and the decline in the number of accounting majors. Thus, both the accounting faculty, professional accounting bodies and even accounting firms could use the results to strategize ways to attract students that are more suitable. They can also address these issues paying key attention to some characteristics in the accounting departments and by organizing career events respectively.

5.6 AREAS OF FURTHER STUDIES

This study suggests a number of areas for further studies. Future research could expand on this study by considering the perceptions of non-accounting students about accounting discipline and profession and the reasons for not choosing an accounting discipline. A longitudinal study could also be carried out to ascertain whether the factors indicated to have influenced students' choice would change or not. Other theories could be applied to similar studies to find out the explanations that would evolve. The sample of study could also be broadened to consider the views of accounting students in universities without a charter. Finally, it is suggested that future studies look at the impact of introductory accounting course on students' choice of an accounting major and possibly an accounting career.

5.7 LIMITATIONS OF THE STUDY

This study was not undertaken without some challenges and one of the major challenges was getting information on the population of accounting and business students in the universities investigated. Again, the findings of this study may not be replicable in other contexts because of the variations in the culture of the context within which it is carried out. Time constraints did not make it possible for other universities or tertiary institutions to be considered in the research. The research tool - questionnaire, had self-reported information and may to some

extent not present a true reflection of the subject matter. This is because some respondents may select responses that do not genuinely represent the actual situation. Nonetheless, some open-ended questions were asked to help solve this issue. However, these do not undermine the objectives of the study.

5.8 CHAPTER SUMMARY

This chapter gives a synopsis of the findings of the study in accordance with the purpose of the study. It also presents the conclusions drawn and the recommendations that are made based on the findings. It also talks about the contributions of the study and highlights some areas necessary for future studies.



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APPENDICES

APPENDIX I

QUESTIONNAIRE TO STUDENTS

This information is being collected as part of a research study for a qualification in MPhil Accounting. All information derived from this research will be kept confidential and used only for the purpose of the research work.

PART 1: PERSONAL DATA

1. What is the name of the University you are studying at?
.....
2. Age
A. Below 18 B. 18-25 C. 25-30 D. 30-40 E. over 40
3. Gender
A. Female B. Male
4. Nationality
A. Ghanaian B. please specify if other.....
5. What is your academic year?
A. Third year B. Final year
6. Please state the educational background of both parents
(No formal education; Basic (Junior High School); Senior High School; Tertiary)
 - a. Mother's
 - b. Father's
7. Please state the occupational of both parents
 - a. Mother's occupation
 - b. Father's

8. State your tribe.....
9. When did you choose your major?
- a) Before starting my study at University
 - b) At the end of my first year of study at University
 - c) At the end of my second year of study at University
 - d) Other time, please indicate.....

10. Did the accounting department influence your decision?
- a) No
 - b) Yes, please state the characteristics in the department which induced your choice
.....

PART 2- ATTITUDES AND BELIEFS

Where 1= EXTREMELY UNLIKELY and 7= EXTREMELY LIKELY

11. How likely is it that you will be working in an accounting profession in five years time

1	2	3	4	5	6	7

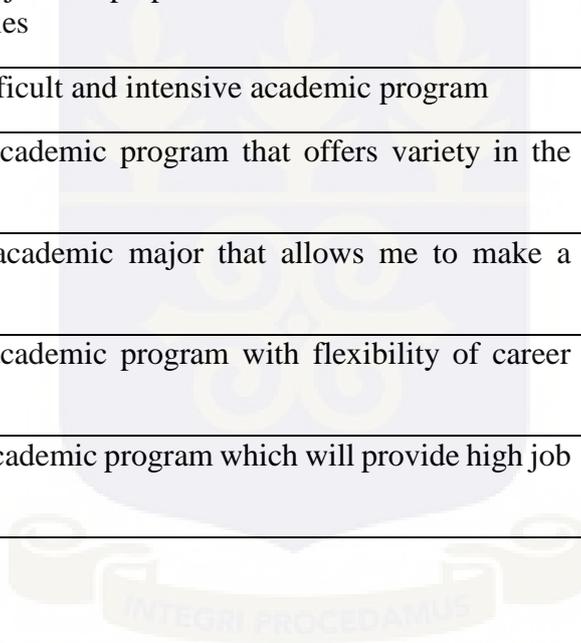
A. YOUR ATTITUDES TOWARDS AN ACADEMIC MAJOR

12. PLEASE TICK ONE OF THE RESPONSES THAT REPRESENTS YOUR EVALUATION OF HOW GOOD OR BAD YOU THINK EACH OF THE FOLLOWING OUTCOMES ARE.

On a scale of 1-7 where 1= EXTREMELY BAD and 7=EXTREMELY GOOD

	1	2	3	4	5	6	7
a. Having a career that deals a lot with numbers							

b. Entering a field that allows one to earn a high initial salary							
c. Entering a field with broad exposure to business							
d. Entering a field that allows one a chance to establish a private practice (e.g. self employed)							
e. Taking a career which is intellectually challenging							
f. Choosing an academic major which is boring							
g. Choosing a career with high future earnings and advancement potential							
h. Selecting a major which demands a heavy workload							
i. Choosing a career that provides a high social status							
j. Choosing a major that prepares me for a career with more job opportunities							
k. Selecting a difficult and intensive academic program							
l. Selecting an academic program that offers variety in the work							
m. Choosing an academic major that allows me to make a contribution							
n. Selecting an academic program with flexibility of career options							
o. Choosing an academic program which will provide high job security							



13. WHAT DO YOU THINK IS THE LIKELIHOOD OF EACH OF THE FOLLOWING
OUTCOMES OCCURRING IF YOU CHOSE TO MAJOR IN ACCOUNTING?

PLEASE TICK THE BOX THAT REPRESENTS YOUR EVALUATION.

On a scale of 1-7 where 1= EXTREMELY UNLIKELY and 7=EXTREMELY LIKELY

IF I CHOSE TO MAJOR IN ACCOUNTING

	1	2	3	4	5	6	7
a. I will deal a lot with numbers							
b. It will allow me to earn a high initial salary when I work							
c. I will have a broad exposure in the field of the business							
d. It will allow me a chance to establish a private practice (e.g. self employed)							
e. It will be intellectually challenging							
f. It is boring							
g. There is a high future earnings and advancement potential							
h. It will demand a heavy workload is							
i. It will provide me with a high social status in the future							
j. It will prepare me for a career with more job opportunities							
k. It will subject me to difficult and intensive academic program							
l. It will enable me to have a variety in the work							
m. It will allow me to make a contribution							
n. It will provide me with flexible career options							
o. It will provide me with a high job security							

B. NORMATIVE BELIEFS AND MOTIVATION TO COMPLY

14. PLEASE TICK THE BOX THAT REPRESENTS YOUR AGREEMENT OR DISAGREEMENT TO EACH OF THE FOLLOWING STATEMENTS:

On a scale of 1-7 where 1= STRONGLY DISAGREE and 7= STRONGLY AGREE

	1	2	3	4	5	6	7
a. My parents thinks I should major in accounting							
b. My relative(s) thinks I should major in accounting							
c. My close friend(s) thinks I should major in accounting							
d. My career counselor/adviser thinks I should major in accounting							
e. My teachers think I should major in accounting							
f. Most business people I know think I should major in accounting							

15. PLEASE INDICATE HOW IMPORTANT YOU FEEL EACH OF THE FOLLOWING PERSONS' OPINIONS IS TO YOU.

On a scale of 1-7 where 1= VERY UNIMPORTANT and 7= VERY IMPORTANT

a. Generally, my parents' opinion as to what I should major in is							
b. My relative(s) opinion as to what I should major in is							
c. My close friend(s) opinion as to what I should major in is							
d. My career counselor/adviser view as to what I should major in is							
e. My teachers' view as to my choice of major in is							
f. The views of most business people I know about my choice of major is							

C. PERCEIVED BEHAVIOURAL CONTROL

PLEASE TICK THE BOX THAT BEST REPRESENTS YOUR AGREEMENT OR DISAGREEMENT TO EACH OF THE FOLLOWING STATEMENTS:

On a scale of 1-7 where 1= STRONGLY DISAGREE and 7= STRONGLY AGREE

CONTROL BELIEFS	1	2	3	4	5	6	7
a. I had complete control over my choice of an accounting major							
b. It was easy for me to choose an accounting major							

THE FOLLOWING FACTORS MADE IT EASY FOR ME TO CHOOSE AN ACCOUNTING MAJOR:

	1	2	3	4	5	6	7
a. The required workload in the accounting discipline							
b. The skills and mathematics background required in accounting							
c. My grade or success in introductory courses in accounting							
d. The availability of job opportunities for accounting graduates							
e. My interest in accounting disciplines							
f. Less involvement in extracurricular activities due to heavier workload in the accounting discipline							

PART 3: TICK AS MANY AS POSSIBLE THAT RELATES TO YOU

CHOOSE THE ADJECTIVES THAT BEST DESCRIBES YOU BY TICKING THE BOX.

16. Gough 30 Item Creativity Personality Scale

<input type="checkbox"/> Clever	<input type="checkbox"/> Capable	<input type="checkbox"/> Cautious
<input type="checkbox"/> Ordinary	<input type="checkbox"/> Confident	<input type="checkbox"/> Conservative
<input type="checkbox"/> Conventional	<input type="checkbox"/> Dissatisfied	<input type="checkbox"/> Egotistical
<input type="checkbox"/> Honest	<input type="checkbox"/> Humorous	<input type="checkbox"/> Individualistic
<input type="checkbox"/> Inventive	<input type="checkbox"/> Mannerly	<input type="checkbox"/> Narrow Interests
<input type="checkbox"/> Informal	<input type="checkbox"/> Insightful	<input type="checkbox"/> Intelligent
<input type="checkbox"/> Original	<input type="checkbox"/> Pompous	<input type="checkbox"/> Reflective
<input type="checkbox"/> Resourceful	<input type="checkbox"/> Self-Confident	<input type="checkbox"/> Sexy
<input type="checkbox"/> Sincere	<input type="checkbox"/> Snobbish	<input type="checkbox"/> Submissive
<input type="checkbox"/> Suspicious	<input type="checkbox"/> Unconventional	<input type="checkbox"/> Wide Interests

Check the statements that describe you most of the time.

17. REALISTIC (R)

Are you:	Can you:	Do you like to:
<input type="checkbox"/> Practical	<input type="checkbox"/> fix electrical things	<input type="checkbox"/> tinker with machines
<input type="checkbox"/> Athletic	<input type="checkbox"/> solve mechanical problems	<input type="checkbox"/> work outdoors
<input type="checkbox"/> Straightforward	<input type="checkbox"/> pitch a tent	<input type="checkbox"/> be physically active
<input type="checkbox"/> Mechanically inclined	<input type="checkbox"/> play a sport	<input type="checkbox"/> work with your hands
<input type="checkbox"/> A nature lover	<input type="checkbox"/> read a blueprint	<input type="checkbox"/> build things
<input type="checkbox"/> Curious about the physical world?	<input type="checkbox"/> operate tools and machinery?	<input type="checkbox"/> work on cars?

18. INVESTIGATIVE (I)

Are you:	Can you:	Do you like to:
<input type="checkbox"/> Inquisitive	<input type="checkbox"/> think abstractly	<input type="checkbox"/> explore ideas
<input type="checkbox"/> Analytical	<input type="checkbox"/> solve math problems	<input type="checkbox"/> use computers
<input type="checkbox"/> Scientific	<input type="checkbox"/> understand physics theories	<input type="checkbox"/> work independently
<input type="checkbox"/> Observant	<input type="checkbox"/> do complex calculations	<input type="checkbox"/> perform lab experiments
<input type="checkbox"/> Independent	<input type="checkbox"/> undertake ambiguous tasks	<input type="checkbox"/> read scientific or technical magazines
<input type="checkbox"/> Precise?	<input type="checkbox"/> interpret formulas?	<input type="checkbox"/> analyze data?

19. ARTISTIC (A)

Are you:	Can you:	Do you like to:
<input type="checkbox"/> Creative	<input type="checkbox"/> sketch, draw, paint	<input type="checkbox"/> solve problems in original ways
<input type="checkbox"/> Intuitive	<input type="checkbox"/> use intuition	<input type="checkbox"/> read fiction, plays, poetry
<input type="checkbox"/> Non-comforming	<input type="checkbox"/> play a musical instrument	<input type="checkbox"/> take risk to try something new
<input type="checkbox"/> Innovative	<input type="checkbox"/> write stories, poetry, music	<input type="checkbox"/> work in free environments
<input type="checkbox"/> Sensitive	<input type="checkbox"/> develop new ideas, approaches	<input type="checkbox"/> use virtualisation abilities
<input type="checkbox"/> An individualist?	<input type="checkbox"/> design fashions or interiors?	<input type="checkbox"/> express yourself creatively?

20. SOCIAL (S)

Are you:

- Friendly
- Helpful
- Idealistic
- Insightful about people
- Religious
- Understanding?

Can you:

- teach or train others
- express your feelings clearly
- lead a group discussion
- mediate disputes
- cooperate well with others
- work well in groups or teams?

Do you like to:

- use social and interpersonal skills
- help people with their problems
- lead groups
- use communication skills
- teach or train others
- provide support, empathy?

21. ENTERPRISING (E)

Are you:

- Self-confident
- Assertive
- Sociable
- Persuasive
- Enthusiastic
- Energetic?

Can you:

- initiate projects
- convince people to do things your way
- sell things or promote ideas
- give talks or speeches
- organize activities and events
- lead a group?

Do you like to:

- make decisions affecting others
- use energy or drive
- give speeches or talks
- use skills in argument or debate
- take risks
- organize and lead others?

22. CONVENTIONAL (C)

Are you:

- Well-organized
- Accurate with details and numbers
- Interested in number crunching
- Methodical
- Conscientious about facts
- Efficient?

Can you:

- work well within an authority, system or organization
- write reports
- keep accurate records
- use a computer terminal
- perform calculations
- gather, organize and report data?

Do you like to:

- follow defined procedures/systematic activities
- value material possessions and status
- work with numbers
- type or do word processing
- classify and organize information
- be responsible for details?

THANK YOU VERY MUCH FOR YOUR PARTICIPATION!!!

QUESTIONNAIRE ON THE GENDER REPRESENTATION IN BUSINESS STUDIES AT THE HIGHER EDUCATION INSTITUTIONS.

This information is being collected as part of a research study for a qualification in MPhil in Accounting. Your participation in this research will provide an important information on the number of male and female students admitted into business schools to offer undergraduate programmes at Universities in Ghana.

This questionnaire seeks to collect information on the gender enrolment figures of business students.

PART 1

(Kindly fill in the table with the population figures)

ACADEMIC YEAR	POPULATION		
	FEMALES	MALES	TOTAL
2005/2006			
2006/2007			
2007/2008			
2008/2009			
2009/2010			
2010/2011			
2011/2012			
2012/2013			
2013/2014			
2014/2015			
2015/2016			

PART 2

1. What is the name of the University.....
2. Do you have any policy that gives preference to females who want to enrol in the business school?

Yes []

No []

If Yes, kindly specify

.....

.....

.....



QUESTIONNAIRE ON THE GENDER REPRESENTATION IN ACCOUNTING STUDIES AT THE HIGHER EDUCATION INSTITUTION.

This information is being collected as part of a research study for a qualification in MPhil in Accounting. Your participation in this research will provide the Faculty of Accounting with important information on the number of male and female students majoring in accounting at the University.

This questionnaire seeks to collect information on the gender enrolment figures of students majoring in accounting.

	2006/2007		2008/2009		2010/2011		2012/2013		2014/2015	
Level/Gender	300	400	300	400	300	400	300	400	300	400
Female										
Male										
Total										

1. Do you have any policy that gives preference to females who want to major in accounting?

Yes [] No []

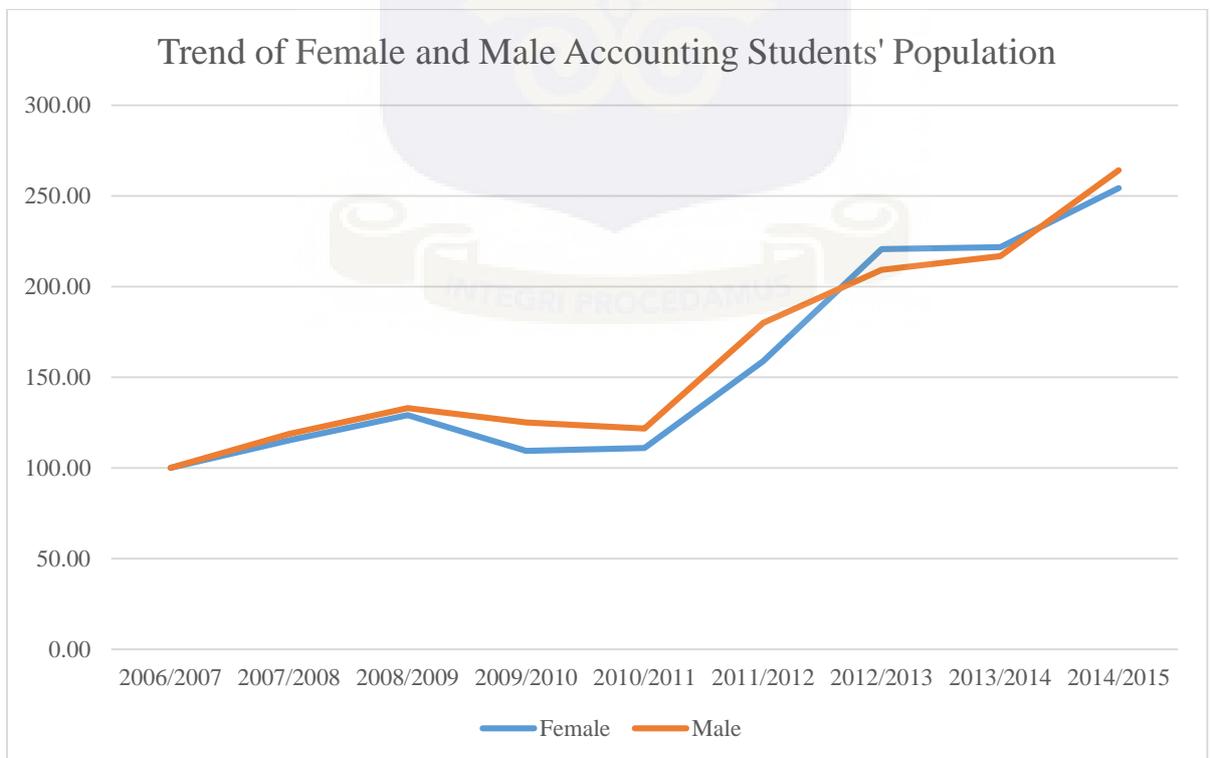
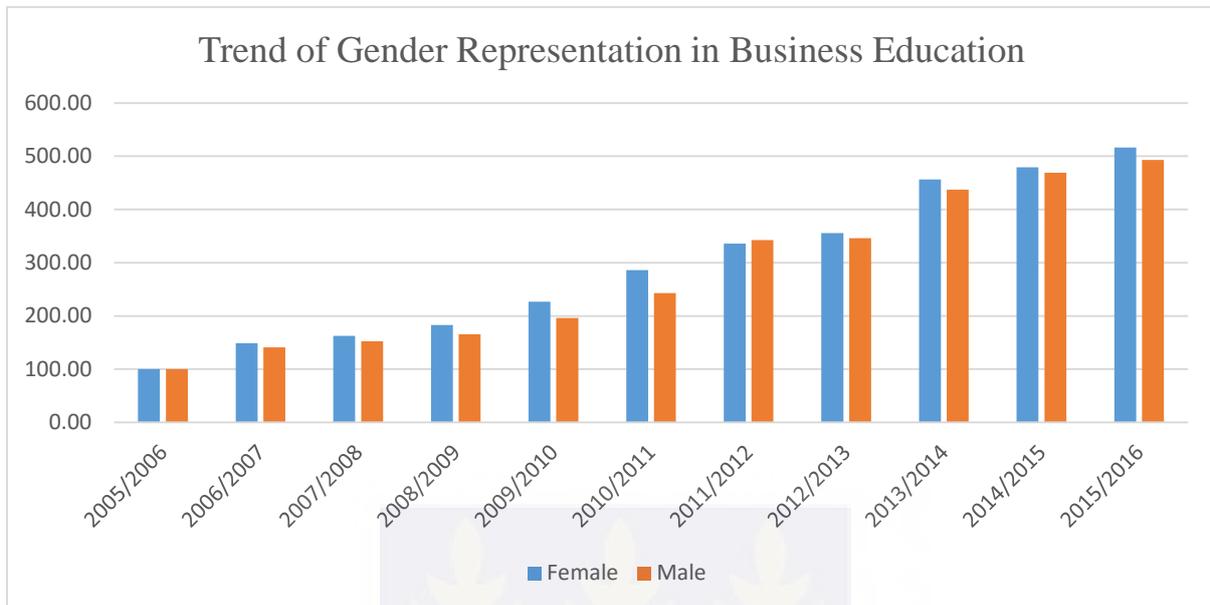
If Yes, kindly specify.....

2. What are the necessary requirements for a student to major in accounting?

.....

.....

APPENDIX II



Descriptive Statistics

	Min	Max	Mean	Std. Deviation
University studying	1	7	2.64	1.775
Age of respondent	1	5	2.07	.290
Gender of respondent	0	1	.59	.492
Nationality of respondent	0	1	.01	.118
Academic level of respondent	1	4	3.12	.796
Mother's educational background of respondent	0	3	1.66	.998
Father's educational background of respondent	0	3	2.23	.970
Mother's occupational background of respondent	0	18	3.95	3.260
Father's occupational background of respondent	0	19	5.26	4.704
Tribe of the respondent	0	7	1.10	1.686
Timing of the major decision	1	4	1.65	.955
Influence of accounting department on choice of major	1	2	1.09	.289
Intention of working in the accounting profession in five years time	1	7	5.34	1.823

Descriptive Statistics

Referents	Normative Belief		Motivation to Comply		Subjective norms	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Parent(s)	4.17	2.30	4.59	2.04	21.53	16.64
Relative(s)	3.92	2.23	3.81	2.03	17.21	14.96
Close friends	4.03	2.26	3.56	1.98	16.58	14.66
Career counsellor	4.12	2.21	4.53	1.99	21.17	16.06
Teacher(s)	4.36	2.21	4.58	1.98	22.50	16.17
Most business people they know	4.37	2.18	4.65	1.98	22.73	16.07

Descriptive Statistics

Factors	Outcome Evaluation		Behavioural Belief		Attitude	
	Mean	Std. Deviation	Mean	Std. Deviation	Mean	Std. Deviation
Number crunching	5.44	1.41	5.87	1.39	32.71	12.59
High initial salary	6.05	1.20	5.69	1.27	35.00	11.63
Broad exposure to business	6.28	1.02	6.04	1.14	38.35	10.67
Establish a private practice	6.02	1.30	5.77	1.36	35.37	12.47
Intellectually challenging	5.30	1.56	5.39	1.64	29.35	13.31
Boring	2.30	1.72	2.93	1.93	7.60	9.16
High future earnings and advancement potential	6.21	1.14	6.08	1.11	38.20	11.03
Heavy workload	4.40	1.69	5.42	1.46	24.60	12.44
High social status	5.93	1.22	5.99	1.21	36.18	11.85
More job opportunities	6.33	1.05	6.10	1.14	39.11	10.89
Difficult and intensive academic program	4.36	1.73	5.30	1.57	23.79	12.68
Variety in work	6.00	1.19	5.65	1.36	34.29	11.87
Contribution	6.11	1.12	5.84	1.29	36.36	11.74
Flexible career options	6.15	1.16	5.81	1.30	36.21	11.57
High job security	6.39	1.02	6.04	1.20	39.05	11.01

Descriptive Statistics

	Mean	Std. Deviation
Control beliefs, Facilitating factors and PBC		
Complete control over choice of an accounting major	5.96	1.538
Easy to choose an accounting major	5.81	
Required workload in the accounting discipline	4.21	2.131
Skills and mathematics background	4.41	2.194
Grade or success in introductory courses in accounting	4.38	2.300
Availability of job opportunities for accounting graduates	4.08	2.262
Interest in accounting disciplines	3.97	2.344
Less involvement in extracurricular activities	4.22	2.118
Perceived behavioural Control (PBC)	25	12.72

Chi-Square Tests on Gender and Educational Background of Respondent

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	40.226 ^a	3	.000
Likelihood Ratio	40.940	3	.000
Linear-by-Linear Association	39.399	1	.000

N of Valid Cases

1151

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 59.68.

Chi-Square Tests on Gender and Educational Background of Respondent

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	39.686 ^a	3	.000
Likelihood Ratio	41.976	3	.000
Linear-by-Linear Association	38.650	1	.000

N of Valid Cases

1148

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 33.79.

Chi-Square Tests on Gender and Occupational Background of Respondent's Mother

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	36.085 ^a	17	.004
Likelihood Ratio	41.751	17	.001
Linear-by-Linear Association	.541	1	.462

N of Valid Cases

1137

a. 16 cells (44.4%) have expected count less than 5. The minimum expected count is .41.

Chi-Square Tests on Gender and Occupational Background of Respondent Father

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	64.899 ^a	19	.000
Likelihood Ratio	68.462	19	.000
Linear-by-Linear Association	9.427	1	.002

N of Valid Cases

1110

a. 11 cells (27.5%) have expected count less than 5. The minimum expected count is .83.

INDEPENDENT T-TESTS ON GENDER AND INTENTION

Gender of respondent	N	Mean	Std. Deviation	Std. Error Mean	Sig. (2-tailed)
Intention of working in the accounting profession in five years time	Female	488	5.25	1.909	.086
	Male	710	5.40	1.760	.066

		Sum of Squares	Df	Mean Square	F	Sig.
Realistic personality trait	Between Groups	131.986	4	32.996	2.879	.02
	Within Groups	13661.007	1192	11.461		
	Total	13792.992	1196			
Investigative personality trait	Between Groups	197.479	4	49.370	3.420	.009
	Within Groups	17209.105	1192	14.437		
	Total	17406.583	1196			
Artistic personality trait	Between Groups	113.911	4	28.478	1.959	.10
	Within Groups	17310.353	1191	14.534		
	Total	17424.264	1195			
Social personality trait	Between Groups	89.304	4	22.326	.894	.47
	Within Groups	29745.077	1191	24.975		
	Total	29834.381	1195			
Enterprising personality trait	Between Groups	182.596	4	45.649	2.020	.09
	Within Groups	26921.446	1191	22.604		
	Total	27104.043	1195			
Conventional personality trait	Between Groups	181.571	4	45.393	1.896	.11
	Within Groups	28484.819	1190	23.937		
	Total	28666.390	1194			

ANOVA (Tribe and Personality)						
		Sum of Squares	Df	Mean Square	F	Sig.
realistic personality trait	Between Groups	106.59	7	15.23	1.31	.24
	Within Groups	13394.80	1150	11.65		
	Total	13501.39	1157			
investigative personality trait	Between Groups	155.04	7	22.15	1.52	.16
	Within Groups	16805.15	1150	14.61		
	Total	16960.19	1157			
artistic personality trait	Between Groups	84.01	7	12.00	.81	.58
	Within Groups	16946.42	1149	14.749		
	Total	17030.42	1156			
social personality trait	Between Groups	324.79	7	46.40	1.87	.07
	Within Groups	28476.02	1149	24.78		
	Total	28800.81	1156			
enterprising personality trait	Between Groups	473.69	7	67.67	3.01	.00
	Within Groups	25855.12	1149	22.50		
	Total	26328.81	1156			
conventional personality trait	Between Groups	406.18	7	58.03	2.42	.02
	Within Groups	27588.23	1148	24.03		
	Total	27994.40	1155			

OLS Regression Results on the Determinants of Intention

	Coefficient	Standard. Error
Attitude	.075**	.007
Subjective norms	.01*	.004
Perceived behavioural control	.015**	.004
Cognitive style	-.026	.02
Realistic personality type	-.022	.021
Investigative personality type	.045	.023
Artistic personality type	-.012	.022
Social personality type	-.004	.017
Enterprising personality type	-.031	.02
Conventional personality type	.027	.017
Constant	2.33**	.27
R-squared	.125	
Adjusted R-squared	.118	
F-statistic	16.94	
Prob (F-statistic)	0.00	

*, ** Statistically Significant at 5%, and 1%, respectively.

Creative personality scale			
CPS	Female	Male	T-test
Gough	3.97(4.34)	5.03(4.01)	1.82
This Study	2.57(2.73)	3.05(2.75)	-3

Pearson Correlations

	Intention	Perceived Behavioural Control	Attitude	Subjective norm	Creativity level	Realistic	Investigative	Artistic	Social	Enterprising	Conventional
Intention	1										
Perceived Behavioural Control	.138**	1									
Attitude	.315**	.082**	1								
Subjective norm	.121**	-.074*	.224**	1							
Creativity level	-.017	.028	.080**	.045	1						
Realistic	-.009	-.028	.039	.049	.343**	1					
Investigative	.067*	.069*	.110**	.038	.364**	.658**	1				
Artistic	.004	-.011	.069*	.053	.391**	.667**	.725**	1			
Social	.036	.141**	.111**	.046	.308**	.485**	.628**	.624**	1		
Enterprising	.002	.054	.091**	.047	.389**	.536**	.632**	.678**	.781**	1	
Conventional	.084**	.129**	.146**	.064*	.246**	.505**	.700**	.615**	.711**	.734**	1

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

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