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DETERMINANTS OF CAREER CHOICE IN ACCOUNTING AMONG UNDERGRADUATE ACCOUNTING STUDENTS (CASE STUDY OF SELECTED TERTIARY INSTITUTIONS IN LAGOS STATE).

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ABSTRACT

This study examined the determinants influencing undergraduate accounting students in their finals, career choices in accounting from selected tertiary institutions in Lagos State, focusing on Lagos State University, the University of Lagos, and Yaba College of Technology. A total of 232 accounting final-year students from all three tertiary institution are chosen by random sampling after the use of weighted average on their population. The study investigated parental influence, personal interest, and economic considerations in accounting students' career choices using theories such as Expectancy theory, Social Cognitive Career Theory (SCCT), Theory of Reasoned Action (TRA) and Maslow's Hierarchy of Needs theory. Multiple and linear regression techniques are used for analyzing the data, which reveal that family influence, personal internet and economic considerations have positive impact on accounting career choice. According to this study, Professional counsellors can still play a significant role in steering students down successful career pathways after they have made initial judgements. It emphasizes the necessity of offering personalized support to students in order to help them link their passions and talents with their professional goals. The study highlights Supportive settings from families, corporations, and institutions are critical in developing students' personalities and aiding their professional development. Thus, the study recommends, among other things that it is preferable for teachers to support their students in choosing courses that align with their interests rather than forcing them to take courses. Program creation by educational authorities ought to take into account the needs of the profession, society, and students. To get more familiar with the requirements of the area, students must have more opportunity to interact with relevant professional associations.

1.0 Introduction

At a certain point in our existences, we are required to make significant decisions in respect to our careers. Overall educational decisions, future objectives, and career paths of undergraduate students are significantly impacted by this decision. Undergraduate students' career prospects are of particular

importance in the subject of accounting education due to the unique qualities in the accounting field as well as the employment opportunities it provides. This investigates the determinants that influence undergraduate accounting students career choice from selected tertiary institutions in Lagos state, Nigeria'.

Modern Accounting was made possible by the industrial revolution. Accountants needed to be more knowledgeable than ever about legislative developments (Babington, 2023)

The Royal Niger Company introduced the first modern, formal accounting practice in Nigeria in 1886. However, The Institute of Chartered Accountants of Nigeria (ICAN), which was founded in 1965, is Nigeria's first professional accounting body. ICAN has the mandate in its charter for training and certification of Profession accountants. There are also other accounting organizations like the Association of National Accountants of Nigeria and the Chartered Institute of Taxation of Nigeria. The International Financial Reporting Standards (IFRS) have impacted the financial reporting landscape in recent years, bringing greater transparency and accountability. Since the adoption of modern innovations, new regulations, and standard accounting have been implemented in Nigeria, these changes have been significant (Oji, 2023).

The study examines students who decide to pursue careers in accounting after completing their secondary education and entering tertiary institutions. One method to improve the standard of accountants are through higher education because these institutions can create exceptional graduates who are preparing for their professional career. Accounting students must in this way comprehend and organize their career path. The future professional paths that students choose are up to them. As a result, the student must think carefully about several crucial factors when making his career choice (Raharja & Liany, 2020).

The problem of undergraduates majoring in other subjects instead of accounting is due to the inability to meet the entrance requirements like Joint Admission Matriculation Examination, Post Tertiary Matriculation Examination in Nigerian context.

2.0 Literature Review

Career Choices

The terms "career" and "career path" originally existed in Latin and French. It is described as a job-oriented endeavor that an individual decides to follow throughout their academic career or beyond their death. A person's decisions on a particular vocation are characterized by a career choosing process. Making decision regarding a career path that will direct one's future is part of the career selection process. A career choice is an action that leads to a certain profession and is determined by several factors such as aptitude, interest, and enthusiasm (Humayon, et al., 2018). Several factors were identified as career choice determinants, as thus:

Family Influence

Every parent wants the best for their kids. Parents want their children to succeed in rewarding occupations that pay well.

Okamopelola (2014) stated that parents, who over-involve themselves in their children's professional decisions should help them become more fulfilled in their careers rather than only working for their parents' approval. It is much more important to the decision-making theory for people who are aware of family issues and are able to resolve them since they have the power to choose their own careers (Abdo, et al., 2016).

Personal Interest

Personal interest describes an individual enthusiasm for the career they select. According to Holland's "Career Typology" hypothesis, people select careers based on the work settings that most closely match their interests and personalities. For example, personality types and interests influence the professions chosen by Kenyan students (Humayon, et al., 2018).

Economic Considerations

A significant portion of students believe they have invested heavily in their education and are only now beginning to recoup that investment. According to the researcher's research, choosing a major that will further your career requires careful considerations of financial issues, which are given significant weight (Ahmed, 2014). The local economy in which people wish to continue their careers is referred to as their "economic circumstances" (Abdo, et al., 2016). ‘It is true that rising employment rates and consumer spending power are linked to the country's economic growth’ (Humayon, et al., 2018).

Theoretical Framework

The theoretical framework explores the factors influencing undergraduate accounting students' career choices, focusing on the interplay between independent variables like family influence, personal Interest, and economic considerations, and the dependent variable of an accounting career, using theories like Expectancy Theory, Maslow's Hierarchy of Needs Theory, Social Cognitive Career Theory (SCCT) and Theory of Reasoned Action (TRA).

Expectancy Theory

In 1964, Victor Vroom created Expectancy Theory. Another name for the theory of expectations is motivation theory. The understanding of each objective and the relationship between effort and performance, as well as between performance and reward, constitute the foundation of Victor Vroom's expectation theory. The first school of thought who applied this theory conducted research in the field of psychology, and they suggested applying this theory to comparable studies in the future. This hypothesis has also been employed in certain accounting-related research (Harnovinsah, 2017; Januarti & Chariri, 2019), and the results show that it can explain why people choose to pursue particular jobs.

Maslow’s Hierarchy Need Theory

Humans have five levels of requirements that must be met: physiologic, security, social, esteem, and self-actualization wants. Prior to addressing higher-level wants, Maslow believed “that lower-level needs had to be satisfied, or at least adequately satisfied. The necessities for bodily survival, such as food, clothing, and shelter, are known as physiological needs. Using this hypothesis, professional accountants at various career phases' employment needs, attitudes, and preferences were compared. (Cheisviyanny, et al., 2022).

Social Cognitive Career Theory (SCCT)

The concept focuses on how important it is to identify the traditions that give rise to an individual's self-reflexive, intellectual, and mental habits. This theory, which is based on the Social Cognitive Theory, explains how people understand how social learning occurs through media. Furthermore, the ability of the media to highlight people's social distinctiveness. It has been extensively used in a variety of contexts to assess academic and professional behaviour as well as the career decisions made by accounting students (James & Hill, 2009; Schoenfeld, et al., 2017).

Theory of Reasoned Action (TRA)

The Theory of Reasoned Action (TRA) provides an explanation for the behaviour that is exhibited by an individual in the event that they have the intention to do so. It suggests that a major component in choosing an individual's profession choice is their intentions, which may also be influenced by their views and beliefs of social weight to conform or dismiss that career. According to Theory of Reasoned Action (TRA), two main elements influence an individual's intention to engage in a conduct: their attitude towards the behaviour and subjective norms.

Empirical Review

Twenty-one studies were included in an evaluation of published research in business education on the choice of major decision conducted by Simons et al. (2004). This study investigated the elements used by students to make judgements. Research indicated that three factors were of primary importance in determining the major: financial rewards, job availability and interest in the major/career. Based on the studied theories, one of the major moderating factors that affect students' decisions on accounting majors is the perceived usefulness of accounting in terms of its outcomes. An empirical study Asuquo (2011) established that job prestige or outstanding job title, working environment, job happiness and intrinsic motivation are the main elements that may influence the career choice of accounting in Nigerian university students.

However, Umar (2014) examined factors affecting students' choice of accounting profession in Yobe state university, Nigerian university, as a case study. The survey method was adopted for this study using a sample of- 88 students of the Department of Accounting, Yobe State University. The results reveals that the desire of the students and their future plans have a significant impact on the study group's decision on accounting.

Dibabe et al. (2015) investigated the determinants that affect students' career options in accounting. This study used five-point Likert scale questionnaires to gather data from 197 regular students of the commerce and economics colleges of Bahir Dar University. Logistic regression analysis was run explore the effect of each factor as an independent variable with intrinsic factors, extrinsic factors, perception of accounting and other social factors, dependent variables being accounting profession choice. Based on regression output, the course's interest, aptitude, desire to become a businessman and the need for a dynamic and challenging environment are positive and significant factors that influence the choice of accounting as an internal factor. Under extrinsic factors, job opportunity, responsibility and opportunity for experience are good while social standing has a strong negative effect on students' choice of accounting.

Mbawuni and Nimako (2015), examines the factors influencing Ghanaian accounting students' aspirations towards accounting career. The study relied on primary data obtained from a cross-sectional survey of 516 final year accounting students from a public university in Ghana. The data were analyzed with Smart PLS 2.0 software (PLS-SEM). The results suggest that five criteria are important factors that influence accounting students' accounting career choices. Feelings regarding the accounting profession were the most significant predictor of career plans, followed by accountants' reputation, job needs, employment results, and self-efficacy. Two of these criteria—accountants' ethical attitudes and accounting competency—were not significantly associated with students' career plans in the research context. Lastly, the results indicated that the greater an accounting student's intention to pursue an accounting career affects their recommendations about accounting careers to others.

Muhamad et al. (2016) examined factors affecting the choices of career for accounting students at University Putra Malaysia. The factors studied were: internal factors like interest in the subject, relationship and self-perception; external factors like education attainment, wage, practical training, system of admission to school and university and the gender gap. This analysis used data from the Graduate Careers Survey (GCS) published in the United Kingdom (UK) in 2008. The data showed two groups, internal and external factors influencing career decision making, based on the judgement of the researcher. All of the components can be interdependent though, and graduates have a longer period and more choices to make when selecting their career.

Humayon et al. (2018) studied the impact of family influence, personal interest and economic considerations on the profession choice of undergraduate students. The sample consisted of undergraduate students of higher educational institutions of Vehari, Pakistan. Using cross sectional data multiple regression analysis. The regression analysis results indicated that the influence of the family, personal interests and economic factors were all significant factors affecting students' job selection.

Cahyadi et al. (2019) did a study to examine the perception of the students of accounting regarding the factors that affect students in making career decisions. Financial rewards, professional recognition, professional training, job market consideration, and personality were used in the study as variables. Both the Hierarchy of Needs and Motivation-Hygiene Theory were used in the study. The findings of the study show that there are significant differences in perceptions of financial reward, professional recognition, professional training, and consideration of the job market among accounting students who desire to become a public accountant, a management accountant, an educator accountant, and a government accountant, but no differences in the perceptions of personality.

Khalid (2020) examined the factors that affect accounting undergraduates career path in Malaysia based on Social Cognitive Career Theory (SCCT). They discovered intrinsic motivation, third party encouragement, career exposure and learning experience as the factors that influence accountancy career choice. But they discovered that, for them, the right extrinsic motivation, like a high salary or high status was not a key factor in their decision making.

This study by Raharja and Liany (2020) examined the factors that affect accounting students' career choice based on the Social Cognitive Career Theory (SCCT). They concluded that the factors of intrinsic motivation, extrinsic motivation, career exposure and social values have significant impact on the undergraduate accounting students. But the influence of third parties on accounting students' career decision was not significant, which means that parents, friends, lecturers, career consultants, public and media are not major influences. This indicates that these have a weak impact on accounting students.

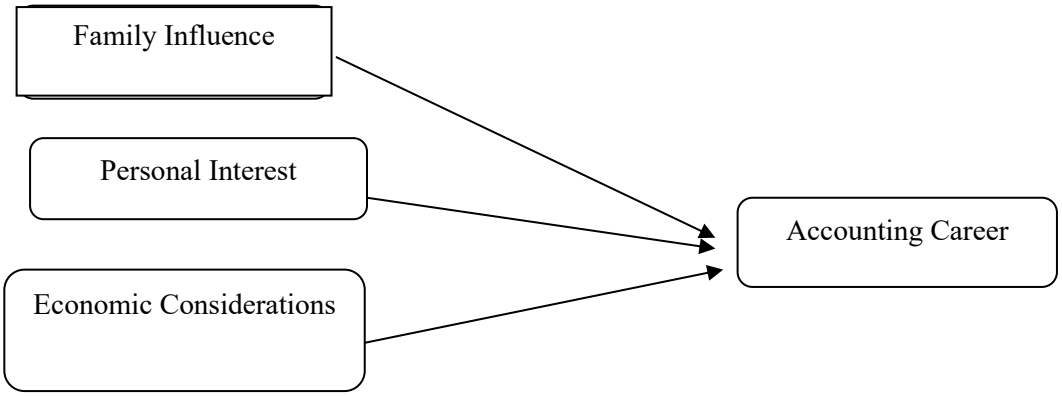
Putra (2021) studied factors that affect the selection of accounting students in choosing a career at Esa Unggul University. These were measured by financial award variables, professional training, professional recognition, social values, work environment, market considerations and personalities. The data were gathered using questionnaires sample of 100 accounting students. It was found that financial awards, professional training, professional recognition, social values, work environment, market considerations, and personalities were significant factors in career choice, public or non-public accountant.

Cruz (2023) performed a study regarding the reasons for which undergraduates in accounting are drawn into an accounting career and to qualify as a Certified Public Accountant (CPA). The study employed a survey research design and questionnaires to collect the data from 104 students of Far Eastern University Manila, Philippines. The findings indicated that 56.73% of the respondents thought and worked for

accounting career, 96.15% of them were in 3rd and 4th year. An understanding of the factors, which affect students' decisions to enter a career in professional accounting, is highlighted.

Conceptual Framework

The conceptual review of this study explains the relationship between the independent and dependent variables, as shown in the figure below. This conceptual model is represented in the diagram.



The Figure, determinants of career choices in accounting among undergraduate accounting students showing the relationship between independent variables like family influence, personal Interest, and economic considerations, and the dependent variable of an accounting career.

3.0 Methodology

The study employed descriptive survey as its design because of the research philosophy adopted in the study, which required that the study population of five hundred and seventy-five (575) registered full-time accounting undergraduate students in the final year of study in the three tertiary institutions in Nigeria. The population comprises two hundred and forty-five (245) students from Lagos State University and one hundred and forty-four (144) students from Yaba College of Technology while one hundred and eighty-six (186) students from University of Lagos. The sample formula given by Yamane was used. Yamane (1967) said that n = N/ (1+ Ne^2) where N is the population, e is the error limit (5%), and n is the sample size, two hundred and thirty-six (236) students were found to be representative of the full population. The sample

size comprises seventy-eight (78) students from the University of Lagos, ninety-eight (98) students from Lagos State University and sixty (60) students from Yaba College of Technology. A basic random sampling technique was also employed for the selection of a sample of the population and the statistical package for social sciences (SPSS) 26.0 version was used to analyze the quantitative data. This is because the best view is used as a validity instrument to criticize and structure the questionnaire; this is done by a Senior Lecturer in the Accounting Department of the University of Lagos, and a Chartered Accountant. A pilot test is carried out first, and is an attempt to create an accurate and effective questionnaire, before choosing the instrument.

Table 3.1
Reliability of Pilot Study

Variables	Original number of items	Cronbach's alpha
Accounting Career	10	.675
Family Influence	12	.620
Personal Interest	17	.779
Economic Considerations	14	.827

3.1 Operationalization and Measurement of Variables

Accounting is dependent variable. Independent variables are family, hobbies, and finances. A vignette was created for each variable to measure the variables. To determine the extent of consequence for each scenario the respondents were asked to rate their level of agreement (or disagreement) with a statement using a 5 Likert scale. The vignettes were then substantially adapted to the study's domain and context after conducting a pilot study. The measurement of the dependent and independent variables is discussed below:

The dependent variable is Accounting Career. The dependent variable is the accounting career.

Statements on accounting career choice, aspirations and knowledge were used to assess accounting careers. Students' career aspirations or aspirations to pursue accounting careers. Students' career aspirations or desire to pursue accounting career. Respondents will indicate on a scale of 1 (Strongly Disagree) to 5 (Strongly Agree) to phrases like "I want to practice accounting when I graduate".

Independent Variable: Family Influence

Family Influence is the extent to which family members' opinions and experiences impact undergraduate accounting students' career decisions. Influence of family members (parents, siblings, etc.) on their career choice is measured using a Likert scale. The Questionnaire examined specific cases in which family members have made decisions about the career and how they did this.

Model Specification

The study has resulted in the following models that could provide statistical support for explaining the interaction between the dependent and independent variables and test the hypothesis:

$$AC_i = \beta_0 + \beta_1 FAM_i + \beta_2 PERI_i + \beta_3 EC_i + \mathcal{E}_i$$

Where; **AC** = Accounting Career, **FAM** = Family Influence, **PERI** = Personal Interest.

EC = Economic Considerations, β_0 = Constant of the Coefficient, **Ɛ** = The Error Term.

$\beta_1 - \beta_3$ = Variable Coefficient.

4.0 Results and Discussion

Hypothesis Testing

In order to test the research hypotheses, where the predictors have no significant effect on accounting career, the regression result is shown in Table 4.1. The predictors are family influence, personal interest and economic considerations while predictand is accounting career. H_0: Family Influence, Personal Interest and Economic Considerations have no significant effect on the choice of accounting as a career by undergraduate accounting students.

The results of the regression at a 0.05 level of significance show the following:

Table 4.1

Regression Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.587	.193		3.045	.003
Family Influence	.314	.048	.356	6.485	.000
Personal Interest	.345	.067	.321	5.158	.000
Economic Considerations	.139	.066	.131	2.126	.035

Source: Researchers' Computation, 2026

The above Table 4.1 displays the relative effect of each independent variables on the dependent variable. It could be seen that family influence is positively significant to accounting career (p = 0.000), personal interest is positively significant to accounting career (p = 0.000), and economic considerations are positively significant to accounting career (p = 0.035).

Presentation of the findings of the study.

The literature review chapter discusses the relationships between the constructs within the study model and the independent and dependent variables.

Family Influence and Career Choice in Accounting.

Parents who are involved in their children's daily lives will allow their children to be more confident in their choice of the most suitable career out of a large number of appealing careers. The family might also provide career counseling, trying to use their children's talents and interests to choose a career for them.

Maina (2013) states that the parents can be influential in their child's professional development by praising or chiding an action that can reinforce or discourage a specific skill or interest. This implies that young people's professional choices are heavily influenced by their family members.

Hassan (2015) and Metheny, McWhirter and O'Neil (2008) found a significant positive correlation between emotional supports and youth's reported increase in career development opportunities and benefits when they had high levels of perceived and expressed concerns from family. The results confirm the previous study's hypothesis that family has a strong influence in students' career choice decision making. This study indicates that parents had an impact on the student's choice of accounting major in tertiary institutions.

The findings indicate how crucial a role, families play in a student's decision about an accounting career during their undergraduate studies. The family influence is significant on undergraduate students' decision of accounting career in tertiary institution as it clearly has Sig of zero, which is less than 0.05.

Personal Interest & Career Choice in Accounting

A person's choice of career is greatly influenced by their personal interests as they are related to their interests in the work they would consider to do. Individuals will go to great lengths and commit themselves to reaching their dream job. Furthermore, a student's curiosity will motivate them to engage in more of the things they find engaging. However, the literature review conducted for this study supported the case and stated the theory that the students' occupation in the accounting field is determined by his/her personal interests.

From the analysis results obtained, it shows that the value obtained is 0.00 that is very small compared to 0.05, so that it can be concluded that one of the factors that affect a student to pursue an accounting profession in a tertiary is personal interest.

The course emphasizes the importance of being aware of and making informed decisions about the economic factors and career options in accounting.

Economic Considerations & Career Choice in Accounting

Based on this viewpoint, we can assume that if the economy is good, there will be many employment opportunities and opportunities for students to learn about employment. In a down economy, on the other hand, pupils will have fewer and more limited job opportunities. In this study, unequivocally, when the economy is doing well, children will pursue more careers. In the previous studies, work security, availability and salary seem to be general factors.

Rettenmayer and Berry (2007) cite two key factors that attracted them the most job stability and high wages; having jobs came in third. However, the argument that economic factors are the main determining factors in a student's profession choice, is not reflected in the findings. It suggests that the significant statistical value of 0.000 is an indication that the component plays significant role to tertiary institutions' undergraduate students succeed in achieving their career direction in accounting.

5.0 Conclusion and Recommendations

The Study established that family, personal interest and economic concerns played a major role in accounting careers. After understanding the rationale behind students' decision to pursue an accounting career, it will be easier to consider how to influence their choice by looking into additional significant elements that may help them make a better selection down the road.

Overall, this study found that there was a significant relationship between factors such as economic and parental factors and interests with the decision to choose an accounting profession.

Thus, the study recommended, among other things that it is preferable for teachers to support their students in choosing courses that align with their interests rather than forcing them to take courses. Program creation by educational authorities ought to take into account the needs of the profession, society, and students. To get more familiar with the requirements of the area, students must have more opportunity to interact with relevant professional associations.

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