

UNIVERSITY OF CAPE COAST

**FACTORS AFFECTING FEMALE SHS STUDENTS' DECISION TO
PURSUE ACCOUNTING AS A CAREER: EVIDENCE FROM SOME
SELECTED SCHOOLS IN THE SEKONDI-TAKORADI
METROPOLIS**

MARGARET ANNAN-KITOE

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BY

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Business, College of Humanities and Legal Studies, University of Cape Coast
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DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original work and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature..... Date.....

Name: Margaret Annan-Kittoe

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance with the guidelines on supervision laid down by the University of Cape Coast.

Supervisor's Signature..... Date.....

Name: Mr. Emmanuel Yaw Arhin

ABSTRACT

The continuous decline in female students' enrolment in accounting courses in Ghana has been witnessed and attributed to various factors. It is in this light that, the study seeks to assess the factors that influence female students in pursuing a career in accounting among Senior High Schools within the Sekondi-Takoradi metropolis. The study employed the quantitative approach and descriptive research design due to its research objectives. A sample size of 136 respondents were randomly chosen to participate in the data collection exercise, but 132 respondents with a 97.1 percent response rate were used for the study. The study employed the descriptive tools such as frequencies and percentages in analysing data obtained from structured questionnaires. The study found that, motivation is the major personal factor influencing female students to pursue accounting careers. It was also found that, a role model is the major reference factor who influences female students accounting career choices. In this regard, the study recommended that, a good emphasis of accounting should be promoted in SHSs in Ghana, especially those within Sekondi-Takoradi, in order to motivate female students to pursue accounting careers.

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DEDICATION

To my family

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CHAPTER ONE

INTRODUCTION

The trend of globalisation has created numerous opportunities for integration, development and expansion of economic landscape into complex and unstable systems in order to keep pace with current development. In this regard, several countries have attached great importance to developing accounting professionals thus, continuously adopt and modify strategies in order to produce sufficient number of them to meet industry's demands. In Ghana, for instance, the continuous decline in female students' enrolment in accounting courses has also been witnessed and attributed to various factors. The study is underpinned by the Social Cognitive theory as it explains that people perform specific behaviours when they believe those behaviours can lead to desired outcomes. Thus, female students could be induced to pursue accounting careers when they believe that the major factors could produce the desired outcomes. It is in this light that, the study assessed the factors that influence female students in pursuing a career in accounting among Senior High Schools within the Sekondi-Takoradi metropolis.

Background to the Study

The trend of globalisation has created numerous opportunities for integration, development and expansion of economic landscape into complex and unstable systems in order to keep pace with current development. As such, there is a need for more experts in various fields to help achieve the economic development goals of respective countries. Thus, accounting professionals are regarded as integral to economic developments since their capabilities can help

eradicate or minimise these new challenges. Therefore, accounting careers have become more lucrative as well as challenging in recent times. In this regard, several countries have attached great importance to developing accounting professionals thus, continuously adopt and modify strategies in order to produce sufficient number of them to meet industry's demands (Jackling & Calero, 2006; Ghani, Said, Nasir & Jusoff, 2009).

Moreover, career development of students primarily comprises two areas: career choice and career adjustment (Ghani, Said, Nasir & Jusoff, 2009). Career choice is defined as a subjective context of individual's aspirations, images, preferences and education. On the other hand, career adjustment refers to the objective context of economic and societal conditions and sociological factors like education and family (Msegeya, 2009). These contexts (subjective and objective) have major influence on an individual's choice of career (Edwards & Quinter, 2011). This implies that, career choices are not influenced by personal factors alone but other factors such as relatives and societies. Ngozi (2011) explained that, an individual going through the process of career choice is strongly influenced by the context in which one lives.

In most academic institutions, especially Senior High Schools (SHS) or Colleges, students make major decisions in relation to career choice and studies have found that, adequate number of students, mostly males, choose accounting programmes in bid to develop careers in it (Kaur & Leen, 2007; Odia & Ogiedu, 2013). This is because, most of the male students perceive that having a career in this subject comes with numerous benefits (Odia & Ogiedu, 2013). According to Zotorvie (2016), a career in accounting can give students the chance to work in virtually any industry and also open doors they did not even

know exist. Council (2013) also reported that, the number of students who enrol in accountancy bodies worldwide increased by 3% in 2014. This is an indication that, students see the accounting profession as very lucrative and attractive.

In most developed countries, there have been tremendous increments in the number of students who enrol in accounting programmes in their colleges thus, leading to the influx of professional accountancy bodies such as American Institute of Chartered Professional Accountants, Association of Chartered Certified Accountants, Institute of Chartered Accountants, among others, in bid to prepare both students and graduates for accounting careers (Madu, 2010). Similarly, in developing countries like Nigeria, professional accounting courses have witnessed a dramatic increase in the number of students. This is basically because, students have attached much importance to accounting professions and are therefore willing to invest huge resources to achieve their accounting goals (Odia & Ogiedu, 2013)

Similarly, most Sub-Saharan African (SSA) countries, especially Ghana, have witnessed tremendous increment in the number of students, predominantly males, applying for accounting courses in their respective schools (Ahinful, Painstil & Danquah, 2012). This has induced government and other policy makers to establish measures to continuously enrich and develop the profession in the country. Studies have revealed that, although accounting as a career is very lucrative and attractive leading to rise in students' enrolment in SHSs, males were the most dominant force causing high gender inequality in accounting classrooms (Ahinful *et al.*, 2012; Nwobu, Faboyede & Oyewo, 2011; Zakaria, Fauzi & Hasan, 2012). There is therefore the need to identify the

factors affecting female students' interest in pursuing accounting as a career in Ghana, focusing on SHS within the Sekondi-Takoradi metropolis.

Statement of the Problem

Accounting as a career is a highly respected professional occupation and it can only be achieved through educational qualifications (Byrne & Flood, 2007). In recent times, the number of accounting students in senior high schools or colleges around the world is on the rise but unfortunately, the number of female accounting students has been decreasing by about 37.42 percent annually (Uyar, Gungormus & Kuzey, 2011). In developed countries like U.S.A, for instance, Council (2015) revealed an annual average decline of about 32.1 percent of female students' enrolment in accounting. This decline has been attributed to various factors including personal, reference and job-related factors.

These factors could be found in the areas of differences in personal opinions, change in business environment, availability of alternative careers, low motivational packages, misunderstanding and lack of information related to the accounting career (Council, 2015). In view of this, female students in most developed countries prefer to have careers in law, medicine, economics, journalism as such, choose courses other than accounting during college levels (Masanja, 2010). Masanja (2010) was of the view of that, female students do not prefer accounting courses in secondary schools' due to various factors such as personal, job-related and reference factors and this caused a decline of about 27.3 percent in their enrolment in accounting within Europe.

Additionally, in Australia, there has been a significant increase in the number of accounting students by 50 percent between 2002-2008, but about 70

percent of these students are males (Byrne & Flood, 2007). Similarly, the number of female accounting students in secondary schools in Ireland fell by 46 percent in 2006 (Wessels & Steenkamp, 2009). The declining popularity amongst female accounting students has partly been attributed to the negative views regarding the profession, specifically, the stereotypical view that accountants need to be brave or possess male attributes (Edwards & Quinter, 2011). Also, the accounting profession has been greatly marred with corporate scandals and malfeasance contributing to accusations that, accountants lacked integrity and these factors discourage female students from pursuing careers in accounting (Odia & Ogiedu, 2013).

Similarly, within the Sub-Saharan Africa, Buabeng-Andoh (2012) revealed that, female students have created the perception that accounting is a very difficult subject and thus are personally disinterested in pursuing their careers in that field. Thus, personal factors in the areas of interest, one's ability, personal motivation and perceiving the subject as challenging could influence one's decision to pursue a subject. Adebule and Ayoole (2015) similarly stressed that, personal factors and job-related factors arising from job availability, starting salary and exposure to job market demands affect most female students' performances in the subject in countries like Nigeria and Ghana.

In Ghana, the continuous decline in female students' enrolment in accounting courses has also been witnessed and attributed to similar factors. The Ghana Education Service (GES) (2017) report revealed a decline of about 15.4 percent in overall enrolment in the business subject of which about 69.4 percent were females. Within the Secondi-Takoradi, for instance, secondary

schools annually witness a decline of about 31.3 percent in students' enrolment in the business subject (GES, 2017). Out of this, about 58.9 percent were female students. These are clear indications of declining interest in the business subject and this could have rippling effects on the accounting profession in the near future if not addressed with urgency.

Previous studies have noted that, most female students perceive the accounting profession to be male-dominated as such, prefer to pursue other careers; opting to study courses other than accounting (Ahinful, Painstil & Danquah, 2012; Aboagye, 2016). This means that, job-related factors could have immense influence on female students' decision to pursue careers in accounting. Similarly, some of their career decisions could be influenced by reference and/or job-related factors and these could negatively impact on accounting career choices of female students. However, it still remains unclear whether these factors influence female students' choice of career in accounting in SHSs within the Sekondi-Takoradi metropolis. The motivation behind the study was to assess the key factors that influence female students' interest in pursuing accounting as a career in SHSs in Ghana.

Although studies abound on this topic across the globe (Jackling & Calero, 2009; Edwards & Quinter, 2011; Zakaria *et al.*, 2012; Law & Yuen, 2012), those directly related to the Ghanaian context seems scanty (Ahinful *et al.*, 2012). Also, in Ghana, existing studies focusing on the notable factors which affect female students' interest in pursuing accounting careers appear to be scanty. As results of socio-demographic and/or cultural differences, generalising findings from studies conducted in other countries could be misleading. Additionally, studies are yet to be conducted on this topic focusing

on SHS female students within Sekondi-Takoradi metropolis despite the prevalence declining interest in the accounting subject. These limitations in existing literature create a gap which the study sought to fill.

Purpose of the Study

The purpose of the study was to assess the factors influencing female students' decision to pursue a career in accounting among Senior High Schools within the Sekondi-Takoradi metropolis.

Research Objectives

The following research objectives were developed to:

1. assess the personal factors influencing female students' interest in pursuing accounting as a career.
2. assess the reference factors influencing female students interest in pursuing accounting as a career.
3. examine the job-related factors influencing female students interest in pursuing accounting as a career.

Research Questions

The following research questions guided the study:

1. What are the personal factors influencing female students interest in pursuing accounting as a career?
2. What are the reference factors influencing female students interest in pursuing accounting as a career?
3. What are the job-related factors influencing female students' interest in pursuing accounting as a career?

Significance of the Study

The results of this study will be of immense benefits to teachers, administrative staff and other key stakeholders in the education sector in Ghana to adopt a variety of strategies that will influence female students to choose careers in accounting in bid to bridge the wide inequality gap between male and female accounting professionals in Ghana.

The study will also assist senior high school female students to achieve their career goals by actually making suggestions intended to encourage them to choose accounting careers. The results of the study will make female students mindful of the factors that discourage them from pursuing a career in science and thus positively influence their decision-making processes. Also, the findings of the study will contribute to existing literature on the factors affecting female students' interest in pursuing accounting as a career. This will assist other researchers to obtain additional knowledge when conducting their respective studies.

Delimitations

The study focused on factors that affect female students' interest in pursuing accounting as a career in Senior High Schools (SHSs) within Sekondi-Takoradi metropolis. Therefore, the study was confined to only SHS female students within this municipality. This is because, most female students in these schools are reluctant to pursue careers in Accounting due to several factors which are best known to them of which the study seek to find out. Also, the geographical area covered in the study was Sekondi-Takoradi metropolis and not Ghana as a whole. Therefore, the result cannot be generalised to all subjects, educational levels and also to all senior high schools in Ghana. However, this

limitation will be minimised by reviewing related literatures conducted elsewhere.

Limitations

One major area of constraint was inadequate research done on the topic in Ghana. It was therefore very difficult to sufficiently use directly related literatures to support or disapprove the findings of the study. However, this limitation was minimised by the inclusion of researches done elsewhere. Also, one of the major limitations was the limited time allocated in completing and submitting the study. This is a limitation because it prevented the study from covering more senior high schools in Ghana in order to get a wide range of responses to generalise findings. However, this limitation was minimised because the study dwelled on senior high schools within Sekondi-Takoradi which boost of a large number of female students in the country.

Organisation of the Study

The study comprises five chapters of which, chapter one presents the background to the study, statement of the problem, purpose, objectives of the study, research questions, significance of the study, delimitation, limitation of the study as well as organisation of the study. Also, chapter two deals with literature review which discussed the theoretical review, empirical review and conceptual framework of the study. Chapter three discusses the research methods which covers research design, population, sampling procedure, data collection instrument and procedure, ethical considerations, data processing and analysis. Chapter four presents the results and discussion and finally, chapter

five discusses the summary, conclusions and recommendations of the study.

This chapter also presents the suggestion for further research.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter presents the reviews of extensive literature related to the study. It therefore discusses the theoretical review, concepts and empirical reviews of the study in order to clearly explain the study's objectives.

Theoretical Review

The study was underpinned by the social cognitive theory because it clearly explains the study's objectives. The theory also provides a foundation on which to base and support the study's findings.

Social Cognitive theory

The social cognitive theory was propounded by Albert Bandura in 1986 based on the assumption that, people perform specific behaviours when they believe those behaviours can produce desired consequences. The theory hinges on two (2) main pillars; confidence and consequences which are actually represented by the construct of self-efficacy and outcome expectancy (Bandura, 1989). Bandura (1989, 1997) defined self-efficacy as the belief people have in their capabilities and abilities to achieve specific tasks and results from a given situation. As such, the perceived efficacy of a person is influenced by performance achievement, indirect experiences, verbal persuasive messages and physiological signals.

According to Bandura (1997), one's self-efficacy is increased when he/she is able to perform behaviours successfully, see others successfully

perform the behaviour, receives positive verbal feedback from a competent other, and inter

prets bodily signals which indicate impending achievement. The theory has therefore been used to successfully predict behavioural influences in various fields including public health and education (Zimmerman, 1989). Moreover, Masanja (2010) as cited in Bandura (1997) stressed that, people rely on four main sources of information to form their self-efficacy perceptions:

Authentic Mastery

Bandura (1997) highlighted authentic mastery as the most important source of information. Authentic mastery is seen as the experiences which are represent results of past performances. Thus, previous successes in some activities increase the level of one's self-efficacy to accomplish similar tasks in the future. Also, previous failures with respect to the performance of some activities which happen despite exerting needed efforts can reduce a person's self-efficacy.

This implies that, female students who have pursued accounting and passed during high school or college levels were likely to have a high self-efficacy and pursue accounting in future which is likely to lead them to careers in accounting (Masanja, 2010). However, females who have experienced some degree of failure in accounting are likely to shy away from the subject and hence are likely not to pursue a career in it. They are also likely to negatively influence others not to pursue an accounting subject thus prevent them from having careers in it.

Vicarious Experiences

Vicarious experiences are the experiences that individuals undergo when they observe others performing tasks (Bandura, 1997). As people watch others perform certain activities successfully or unsuccessfully, they tend to gather relevant information with respect to their ability to also perform those tasks. In this sense, if the observer observes that the one performing the task has less experience but has been able to accomplish the task successfully, he/she tends to believe that he/she can also perform the task successfully.

In view of this, female students are likely to pursue accounting and eventually have a career in accounting if they observed that their parents, relatives or friends were able to successfully accomplish various tasks in the subject. They therefore tend to have a high self-efficacy that, they can also have successful careers in accounting thus pursue accounting at college or high school level (Masanja, 2010).

Verbal Persuasions

Bandura (1997) explained verbal persuasion as the act of convincing people that one has the capabilities to be successful in specific tasks and this makes them exert more effort and hence develop a high self-efficacy. Thus, these messages of encouragement tend to drive people to exert more effort which results in the development of high self-efficacy. Therefore, if people who are closer to female students such as parents, friends and teachers continue to encourage them that they have the abilities to pursue accounting, it will help them develop a high self-efficacy towards the subject and its associated careers.

Contrarily, as indicated by Bandura (1997), if these verbal and persuasive messages are used in a negative manner to make female students

believe that they do not possess the needed capabilities to be successful in accounting careers, it may lead to low self-efficacy. They may then be discouraged from pursuing accounting courses and eventually focus their attention on careers other than accounting.

Physiological Indexes

This refers to the fact that people view their physical and emotional states as a means of interpreting their capabilities (Bandura, 1997; Masanja, 2010). Masanja (2010) stressed that, emotional states and conditions have significant impacts on a person's beliefs about his/her capabilities, thus he/she tends to interpret stress and tension as indicators of imminent failures when performing an activity. These physiological conditions are interpreted by individuals as indicators of possible success or failure. In view of this, female students who experience some level of anxiety and tension when exposed to accounting and accounting-related subjects may interpret it that they are likely to fail in the subject. Likewise, female students who experience a strong state of arousal and energy when exposed to accounting are likely to view the condition as state of imminent success (Bandura, 1999, 2001).

Therefore, the individual's interpretation of various signs is very crucial in determining whether the person will have a high or low self-efficacy, hence female students should be motivated to interpret signs correctly. According to Bandura (2001), the other building block of the theory is outcome expectancy which explains the judgment that one's behaviour will result in one or more outcomes which can be grouped into physical, social, or self-evaluative outcomes. The physical outcomes include movements and feelings within the body, while social outcomes are the behaviours exhibited by other people, thus

those around you. Self-evaluative outcomes are the innate feelings such as the feeling of pride, satisfaction, dissatisfaction, or guilt (Walker & Posner, 2003).

In relation to the study, the intention of female students to undertake a career in accounting should be accurately predicted by their self-efficacy and outcome expectancy. In view of this, female students must first have the belief in their own abilities to accomplish and undertake accounting as a subject and an area of study. Also, the theory revealed that self-efficacy and expected outcomes have enormous impact in the selection of subjects to undertake (Walker & Posner, 2003). The theory also helps to understand the roles society (social outcomes) can play in helping to ensure that female students cultivate the love for learning accounting and its related subject and undertake careers in them (Masanja, 2010). Continuous motivation of female students by parents, family, friends, role models and the society to pursue accounting careers can help increase the number of female accounting professionals in Ghana.

Finally, the theory revealed that the learning environment also plays a major role in cultivating the love for accounting in female students and hence teachers should avoid stereotypical behaviour which normally deter female students from undertaking accounting subjects but rather encourage them to compete with their male counterparts in choosing it as an area of study and ultimately pursue a career in them.

Concept of Career Choice

Career choices go a long way to influence and shape a person's future since the kind of career a person pursues has significant impacts on his/her lifestyle and general wellbeing (Masanja, 2010). As such, career choice decision making is one of the most difficult decisions one has to make in life yet at one

time or the other, individuals have to make a career choice, prepare for it, start it and make progress in it. According to Olamide and Olawaiye (2013), making a wrong career decision can have negative consequences in one's life as this could result to career instability.

Attieku, Dorkey, Marfo-Yiadom and Tekyi (2006) define career decision-making as an act of choice by which a person decides with respect to one particular course of action from among possible alternatives with desired end in mind or with a view of providing a solution to a specific problem. They explained that, career decision-making involves a deliberate or non-deliberate attempt at making a choice out of competing alternatives, thus, selecting from alternative policies, procedures, and programmes. Also, career choice has been defined as all life time roles people play including students, parents, employees, retirees and employers (Lefevre, Roupert, Kerneis & Karila, 2010). They stressed that, career could be seen as all the activities an individual pursues throughout his or her lifetime

According to Chuwa (2014), career choice can be defined as the subjective context of individual's preferences, aspirations, images and intentions. Chuwa (2014) continued that, the determinants of career choices can be subjective or objective, thus a number of factors determine a person's career choice. Sociocultural, structural individual factors as well as cultural values and significant relationships mostly impact on career choices of individuals (Chuwa, 2014). The above explanations have revealed that, gender, personal interests, and learning experiences are key determinants of students' career choices.

Moreover, career choice cannot be studied in isolation without considering the interests of those who make the career choices (Lefevre *et al.*,

2010; Chuwa, 2014). For instance, Lefevre *et al.* (2010) defines career interest as preference for specific life events that often play a major role in career decision making and choice. They threw more light on the three main types of career interests which are expressed, manifest and tested interested respectively. They added that, expressed interests are interests that are verbally reported by the student, for instance, if a student expressly says that he or she would want to pursue a career in accounting. Also, manifest interests are the events in which individuals engage and for example, an individual who enjoys writing may manifest his or her interest venturing into literature to pursue a career in Journalism. Finally, tested interests are demonstrated in an individual's knowledge of a specific area as measured by standardised tests.

It could be seen from the above that, individual career choices are primarily influenced by factors such as personal, referent, job related, among others. As such, Ojokoh, Adeola, Isinkaye and Abraham (2014) stressed that career choice should be introduced to students as early as possible and throughout the students' academic career, from the primary, secondary and to the tertiary levels so as to enable them make informed decisions. However, for the purpose of the study, emphasise were made on the three (3) main factors influencing career choices comprising personal, referent and job-related factors.

Empirical Review

This section presents the reviews of existing literatures related to the study's objectives. These reviews were done in other to clearly explain the research objectives and also reveal the research gaps that prompted the conduction of this study. In views of this, reviews were related to the objectives of the study.

Personal factors influencing female students' choice of career

Personality is regarded as a complex phenomenon that has been discussed in several studies (Bieg, Goetz, Wolter & Hall, 2015; Byrnes, 2014). This is because, a good understanding of one's self goes a long way to influence the person's choice of career (Byrnes, 2014). According to Brynes (2014), it is very vital for one to have a good understanding of himself or herself and his/her personality in order to make intelligent career decisions. Personality therefore plays integral roles of the career choice decisions female students make. Personal factors can be explained as factors that relate to the individual in question thus, they are intrinsic factors that influences one's decision making (Bieg *et al.*, 2015). This section reviews existing literatures in relation to the personal factors influencing female students' choice of careers.

Jackling and Calero (2006) did a study on the influences on undergraduate students' intentions to become qualified accountants in Australia. The study focused on identifying the factors that influence undergraduate students in Australia to become qualified accountants. The study adopted the descriptive research design and used quantitative method. Data was collected through questionnaires administered to undergraduate students which was analysed using descriptive statistical tools such as frequencies, percentages, means and standard deviations. The study found that, students' choice of career in accounting are influenced by personal factors such as interest and ability to enjoy accounting subject. They also added that, intrinsic rewards such as enjoyment of accounting topics impact students' choice of career in that subject.

Also, Kaur and Leen (2007) did a study on the factors influencing undergraduates' choice of business major. The study was aimed at identifying

the various factors that influence undergraduates' choice of a business major. The study failed to provide the research methods and design used but it however indicated that, questionnaires were used to solicit for information from undergraduate students. The study found that, major personal factors that impact on students' career choices include gender, race, quantitative skills, interest in the subject, expected marketability and performance in a major's class.

In Tan and Lasward's (2009) study on understanding students' choice of academic majors, the study adopted an explanatory design and conducted a longitudinal analysis. The study failed to indicate the data collection instrument used. However, the study found that, the need for challenging and dynamic environment has a positive effect on students' personal choice in accounting careers. Also, their finding contradicted that of Wells and Fieger (2005) who found that, the need for challenging and dynamic environment had a significant negative effect on students' choice of accounting.

Azevedo and Sugahara (2012) did a study to identify the various factors influencing accounting students' career intention to become accounting professionals in Brazil. The study adopted the survey design and thus used the quantitative approach. the study failed to indicate the research instrument used likewise the respondents. Notwithstanding these, the study found that, creativity has a significant negative effect on students' choice of accounting implying that, creativity is not a personal factor that influences a student's career choice. They concluded that, creative students are unwilling to join the accounting profession because they see accounting as less creative than the other professions.

It is to note that, this finding contradicted that of Baliyan and Baliyan (2016) who concluded that, creativity is a personal factor that influences

students' choice of a career in accounting. This is because, the study found that, creativity has a significant positive effect on students' career choice in accounting. Moreover, Kinyota's (2013) study in Tanzania was geared towards identifying students' perceptions of factors influencing choice of careers in secondary schools. The study adopted the mixed approach and used both structured questionnaires and interviews to gather data for the study. Both frequencies and narrations were used to analyse the primary data. The study found that, personal factors primarily influence students' career choices and notable among them were interest and motivation in the subject, intellectually challenging nature of the subject and ability to learn the subject.

In Nigeria, Odia and Ogiedu (2013) did a study on the factors affecting the study of accounting in Nigerian Universities. The paper examined the factors affecting students' career choice of accounting in Nigerian universities. The study used the survey design and sampled three hundred full and part-time students from three Universities namely University of Benin (UNIBEN), Igbinedion University Okada (IUO) and Ambrose Ali University (AAU). The study used questionnaires comprising likert-scale type close ended questions and the data was analysed using percentages, independent t-test and regression analysis. The study found that, numerous factors affect students' career choice of accounting but they can be grouped into personal, reference and job-related factors. Personal factors like students' interest and motivation in the subject and their ability to learn a subject influence their career choices.

Dibabe, Wubie and Wondmagegn (2015) conducted a study to purposely identify the factors that affect students' career choice in accounting in Bahir Dar University. The study used a survey and explanatory method to

investigate the students' choice of accounting as major. The target population comprised all undergraduate regular students of college of Business and Economics, Bahir Dar University. The population consisted of 1858 students of which 242 students were sampled. Data was collected through questionnaires from randomly selected students and order logistic regression was used in the data analysis. The study found that, interest in the course, desire to run own business, ability and the need for dynamic and challenging environment were the major personal factors influencing students' career choice in accounting.

Additionally, Meng (2016) did a study on the factors affecting students' career choice in Malaysia. The study was purposely set up to identify the various factors influencing students' career choice using gender. The study adopted the quantitative method and used a survey design. A series of interview sessions were conducted to gather data from both the students as well as the teachers. The study found that, both females and male students' career choices are affected by both personal and job-related factors. For instance, female students' career choices are influenced by personal factors such as willingness to learn the subject, time spent in learning and the ability to enjoy the subject.

Zotorvie (2016) conducted a study on the determinants of career choice among students of Institute of Chartered Accountants (Ghana). The main aim of the study was to investigate the major factors that influence professional level students' career choice in accounting in Ghana. The study used questionnaires to collect data and analysed using exploratory factor analysis and descriptive analysis. The study found that, students' interest in accounting coupled their ability and willingness to learn the subject were the major personal factors influencing their career choice in accounting.

Further, Dalci, Arash, Tumer and Baradarani (2017) did a study to identify the factors that influence Iranian students' decision to choose accounting major. The study adopted a descriptive-survey design and used both descriptive and inferential statistical tools such as frequencies, ANOVA, t-tests in analysing data. The study found that, accounting students are not influenced by personal factors such as interest in and aptitude for the subject to pursue an accounting career. However, they are highly influenced by other factors such as job-related and reference factors respectively.

It could be deduced that, several personal factors influence female students' career choice in accounting although some findings contradicted with each other (Dalci *et al.*, 2017; Meng, 2016; Zotorvie, 2016). However, some studies employed wrong designs while some also failed to indicate the type of design, approach, data collection instrument and analytical tools employed in the study (Fries-Britt & Holmes 2012; Kinyota, 2013; Odia & Ogiedu, 2013). None of the studies indicated any scientific method they used in selecting the sample size. Additionally, all the reviews were in relation to various educational levels other than Senior High School (SHS) or college levels. Also, most of the studies least focused on gender differences like females. This study looks at the various personal factors influencing students' career choice in accounting focusing on females' students in Ghana in bid to contribute to existing literature.

Reference factors influencing female students' choice of career

Relationships form an integral part in understanding the functionality of human beings, yet it is only recently that there have been interests in studies of how relationships and careers are intertwined (Schultheiss, 2003; Unodiaku, 2013). Unodiaku (2013) continued that the importance of relationships in

making career choices has however been neglected. Hence, there is the need for studies to be undertaken to identify the various referent factors influencing students' career choice during high school levels. This section therefore presented reviews of related literatures in relation to the various reference factors influencing female students' choice of career.

Jackling (2002) conducted a study on the negative perceptions of the accounting profession perpetuated by the introductory accounting course. One of the objectives of the study was to identify the perceived reference factors influencing students' career choices. The study adopted the descriptive survey design and used the quantitative approach. The study failed to describe the population and the data analysis tools used. However, the study found that, reference groups comprising parents, parents' occupation, instructors in high school and friends play significant roles in determining the career that students choose. The study concluded that, reference factors or groups are major influencers of students' career choice.

Also, Malgwi, Howe and Burnaby (2005) in their study on influences on students' choice of college major focused on identifying the reference factors influencing students' choice of college. The study used the mixed approach and adopted the descriptive research design. Moreover, the study failed to describe the population and sample size used. Also, the data collection instrument and statistical tools used for analysis were not indicated in their study. However, they found that, a number of students believe that parents, friends, relatives, teachers and counsellors have significant influences on the choices they make in their careers. They therefore concluded that, reference factors play very crucial roles in influencing students' career choices.

A study conducted by Jungen (2008) was aimed at examining how parents affect the career aspirations of their children. The study failed to indicate the research design, approach, data collection instrument. Also, the study failed to describe the population with which the sample size was drawn. However, data was analysed using descriptive statistical tools such as frequencies and percentages. Using twelve focus groups, the study identified that, parents likewise other family members provided very valuable learning experiences through their supporting activities that assisted in exploring students' career interests. The study also found that, parents show their support for certain carers over others through the specific activities they support.

It is to note that, Jungen's (2008) finding was in line with a study Shumba and Maong (2012). Shumba and Naong (2012) did a study to identify the factors influencing career choices of students. Questionnaires were administered to students but the study failed to indicate the study area and population with which the sample was drawn. Moreover, the sample size was not scientifically done since it used purposive and convenience sampling techniques. The study found that, occupation of parents influenced students' career choice since they are encouraged to pursue similar careers.

According to Oyamo and Amoth (2008), rural students' choice of career in Kenya is primarily influenced by parents, counsellors and friends whereas urban students' choice of career in Kenya is influenced by parents and teachers. The study added that, four secondary school students in Kenya make their career choices prior to sitting for their final Kenya Certificate of Secondary Examination annually. Tan and Lasward (2009) conducted a study to purposely understand students' choice of academic majors. The study did a longitudinal

analysis in bid to analysis data obtained from primary sources such as interviews and questionnaires. Although the study failed to indicate the research design, approach, population and sample size used, it was still able to reveal that, parents and instructors played significant roles in determining the choice of subjects undertaken by students which also influences students' career choices.

Moreover, McDowall and Jackling (2010) did a study and as part of the objectives, they looked at the influence of instructors on students' decision to major in accounting in Australia. The study adopted the descriptive research design and approached the study quantitatively. Data was obtained from students through the use of questionnaires and analysis was done using descriptive statistical tools such as frequencies, percentages, means and standard deviations. The study found that, instructors (teachers) had great influence on students' career choices whereas other factors such as parents, peers, counsellors and career opportunities had minor influences.

Korir and Wafula (2012) did a study to identify the factors that influence career choice of hospitality students in Moi University, Kenya. The study used the survey research design because the study adopted the quantitative method. The population comprised hospitality students in Moi University and samples were drawn using purposive sampling technique. The study failed to justify the sample size selected likewise the data collection instrument used was not clearly stated. The study found that, references such as parents, role models, teachers, peers, older siblings and counsellors play crucial roles in shaping the carer decisions of children. The study concluded that, parent had the highest influence and that even parents who prefer their children to freely develop their own talents and goals sometimes contradict this stance indirectly.

This finding was similar to that of Perrone, Sedlacek and Alexander (2011) who found that, role models, parents, religious leaders, teachers, peers and counsellors were references who influence students' career choice. However, the study concluded that, role models had the major influence in the career choice of students and that most of the students preferred role models of the same sex.

Tziner, Loberman, Dekel and Sharoni (2012) conducted a study on the perspectives of youth on parental career influence. In a cross-sectional group survey using a sample of form 1 students from six high schools, Otto sought to understand how closely the ideas of these students matched the ideas of their parents with respect to the occupations they wanted to pursue. The study wrongly used purposive sampling technique in selecting sample from an unknown population size although the study was purely quantitative. The results revealed that (46%) of these students believed that their ideas were "mostly similar" to that of their parents and another 36% said that their ideas are "very similar" to the ideas of their parents. This reveals that by the time children reach teenage they had adopted their parents' norms and expectations as their own.

In Eremie's (2014) study, he did a comparative analysis of factors influencing career choice among Senior Secondary School (SSS) students in Rivers State, Nigeria. The study was done quantitatively using a descriptive research design and data was collected through questionnaires from students. A purposive sampling technique was adopted by the study to select a sample from the population. Analysis was done using frequencies, means and standard deviations and it was found that, parents had the most influence on students' career choice as compared to teachers and personal factors. He therefore

encouraged parents to be decisive when assisting their children to select suitable subjects and careers. This finding was in line Ferry (2006) who looked at factors influencing career choices of adolescents in rural Pennsylvania.

Meng (2016) did a study on the factors affecting students' career choice in Malaysia. The study was purposely set up to identify the various factors influencing students' career choice using gender. The study adopted the quantitative method and used a survey design. A series of interview sessions were conducted to gather data from both the students as well as the teachers. The study found that, students, both females and males career choices are affected by both personal and job-related factors. The study also found that, female students' career choices are influenced by reference factors such as parents, role models, teachers, counsellors and peers. Moreover, religious leaders, other family members and parents' occupation were found to be minor factors influencing students' career choice in Malaysia.

Finally, Uyar, Güngörmüş and Kuzey (2011) did a study to identify the factors affecting students' career choice in accounting using a Turkish University. The study adopted the descriptive survey research design and employed the quantitative method. Questionnaires were used to collect data from students in a Turkish university but the study organisation was neither indicated nor described. Also, the study failed to use a probability sampling technique since it used convenience sampling technique which was inappropriate for a quantitative study. Using descriptive statistical tools such as frequencies, means and standard deviations, the study found that family plays crucial roles in students' career development. parents, parents' occupation, instructors (teachers) in high schools and friends were also found to influence

students' choice of career. This finding supported previous studies by Geiger and Ogibly (2000), Hardin, O'Bryan and Quirin (2000).

From the reviews, none of the studies directly focused on female students since they all used gender thus their findings were in relation to both male and female students (Korir & Wafula, 2012; Meng, 2016; Uyar *et al.*, 2011). Also, most of the literatures either failed to indicate the design, approach, data collection instrument used, population, sampling technique and data analysis procedures or all or most of the research methods used were inappropriate (Jungen, 2008; Tan & Lasward, 2009; Korir & Wafula, 2012; Shumba & Naong, 2012; Meng, 2016). However, several reference factors such as parents, friends, role models, counsellors were found to influence students' career choice in various professions. It is therefore relevant to identify the key reference factors influencing female students' choice of career in accounting in Ghana in bid to fill the gap created by the literatures reviewed.

Job-related factors influencing female students' choice of career

As female students decide to venture into an area of study, they consider a number of factors that are associated with jobs in their chosen areas of study. Job attributes have been noted to be among the major factors influencing career choice among students in high schools, colleges and universities (Hossain & Siddique, 2015; Tan & Laswad, 2009). Job-related factors have been found to comprise the job itself, security, compensation and work environment (Tan & Laswad, 2009) and they are those factors associated with the job that one can get as a career when one decides to choose specific area of study.

This section reviewed literatures in relation to identifying the various job-related factors influencing female students' career choice. A study by Lowe

and Simons (1997) aimed at identifying factors influencing business students' choice of a major. The study gathered data through questionnaire survey from second year college students. Although the study failed to justify the sample size used as well as the research design and approach adopted, the study asked students to indicate the relative importance of thirteen (13) factors influencing the choice of a business major. The study found that, the most important factors included future earnings, initial earning, ability/aptitude and career options. Although, the study is outdated, it was found to be among the pioneers of this topic and thus other studies were built on its findings.

In a similar study, Malgwi, Howe and Burnaby (2005) adopted the qualitative approach and interviewed undergraduate students at a large north-eastern business school in bid to gather data. Data was analysed using descriptive statistical tools such as frequencies and perceptions and results indicated that, job-related factors influencing students' choice of career include career advancement, level of compensation and job opportunities. These factors were found to influence males the most with females highly influenced by aptitude in the subject, compensation and the prestige of the profession.

Also, in Quimby and Santis (2006)'s study on the influence of role models on women's career choices, the study looked at the various job-related factors of role models which influence women to prefer similar professions. The study found that, job characteristics such as beginning salary, earning potential, benefits, and possibilities of advancement in careers were significant factors that students considered in choosing a particular field of study.

In America, Beggs, Bantham and Taylor (2008) did a study in bid to distinguish the factors influencing college students' choice of accounting as a

major. The study used a qualitative method and a large-sample survey of undergraduate students were used to obtain data. A mean-end analysis was employed to analyse data in order to identify the factors students consider integral to selecting accounting as a major. The study found that, long term salary possibilities, job security, starting salary and prestige of the profession were the major factors influencing career choice, whereas family members and difficulty of the subject were rated much lower.

Similarly, Edwards and Quinter (2011) looked at the various factors influencing students career choices among secondary school students in Kisumu municipality, Kenya. The study was conducted using descriptive survey design and used a population of 332 form four students. The study used both questionnaires and interview schedules in collecting data. Quantitative data was analysed using One Way ANOVA at 0.05 significance level and descriptive statistics including frequency counts, percentages, charts and graphs. The study found that, to females: opportunity to apply skills and advancement opportunities were the most influential factors. The study therefore concluded that, advancement opportunities, career flexibility and prestige of the profession were the influential job-related factors for both male and females.

In a similar study using a sample of accounting and information studies students on the motivation behind the selection of their major subjects, Achor, Kurumeh, Akume and Mohammed (2012) found that, both group of students were motivated long-term salary possibilities, prestige of the profession, job security, and starting salary; the influence of a professor, family members and difficulty of the subject matter are rated much lower. They adopted descriptive

statistical tools such as frequencies, percentages, means and standard deviations in their analysis and results were displayed using graphs and tables.

Moreover, Hossain and Siddique (2012)'s finding was in support of Quimby and Santis's (2006) study. The study focused on identifying the various factors influencing career choice of business graduates. Collecting data through questionnaires and analysing using descriptive statistical tools such as frequencies and percentages, the study found that, job-related factors that influence people to enter into the accounting profession include: the job itself, compensation or security and the company or work environment.

Further, Cocorada and Palasan (2014) conducted a study on the attitude with socio-humanities high school and university students. The study adopted a quantitative approach and used a descriptive survey design. The study found that, students' choice of business major is influenced by earnings, prestige and career advancement. They continued that, for instance, accounting students were influenced by external factors such as: long term earnings, initial earnings and career options whereas marketing majors highlighted interesting subject matter and management majors rated self-employment opportunities highly.

Finally, Uyar *et al.* (2011) did a study to identify the factors affecting students' career choice in accounting using a Turkish University. Using the descriptive survey design and employing quantitative method, questionnaires were used to collect data from students in a Turkish university but the study organisation was not disclosed. Also, the study failed to use a probability sampling technique since it used convenience sampling technique which was inappropriate for a quantitative study. However, the study found five (5) job related reasons influencing a major and career choice to include good job

opportunities, “good fit” with respondents’ abilities, projected earnings’ interest in a career and prestige of the profession. These findings supported a study by Jackling and Calero (2006).

It could be deduced from the literatures reviewed that, majority of the studies were focused on subjects other than solely accounting (Edwards & Quinter, 2011; Quimby & Santis, 2006). Also, none of the literatures were conducted in Ghana, especially in the study area. Moreover, inappropriate research methods like design, approach, data collection instrument and data analysis techniques were used in some of the literatures. In spite of these, literatures revealed that, students’ career choice are influenced by several job-related factors but most of the findings are in relation to both males and females. From the above, loopholes in existing literatures have created a gap which makes it relevant for the study to examine the various reference factors influencing female students career choice in SHS within Sekondi-Takoradi metropolis, Ghana.

Chapter Summary

The chapter discussed relevant literatures carried out and revealed that the study was underpinned by the social cognitive theory due to its linkage to the study’s objectives. The chapter revealed that there are various factors that influence female students’ choice of pursuing careers in accounting. These factors were broadly categorised into personal, reference and job-related factors of which literatures reviewed were in line with these factors. The next chapter discusses the research methods used for the study.

CHAPTER THREE

RESEARCH METHODS

Introduction

The purpose of the study is to assess the factors that affect female students interest in pursuing accounting as a career in Senior High Schools within the Sekondi-Takoradi metropolis. This chapter therefore presents the research methods adopted for the study. In view of this, the chapter discusses the research design, study area, population, sampling procedure, data collection instrument, data collection procedures, ethical consideration and data processing and analysis.

Research Design

A research design is defined as a plan that guides a study (Emory & Cooper, 2003). It is also described as a procedural plan that is adopted to answer questions vividly, objectively, accurately and economically (Creswell & Creswell, 2017). Creswell and Creswell (2017) stressed that, a research design cannot be employed without a given research approach due to the significance of the latter. They therefore identified three (3) major types of research approach to comprise qualitative, quantitative and mixed approaches respectively. According to Creswell (2014), the choice of a research approach is primarily dependent on the purpose of the study. Thus, among these approaches, the study employed the quantitative approach. This is because, a quantitative approach is the objective way of collecting, processing and analysing scientific data.

The quantitative approach also enables the use of statistical tools like descriptive and/or inferential in describing key issues in a study. It also enables

generalisation of a study's findings to a sample or population as a whole (Creswell & Creswell, 2017). It is to note that, the purpose of the study was to examine the factors influencing female students' choice of accounting careers thus adoption of the quantitative approach would enable the study to describe its key variables and also make generalisations. In light of this, the quantitative approach allowed for the adoption of a research design. According to Saunders, Lewis and Thornhill (2009), a research design consists of three (3) major types/forms comprising exploratory, explanatory/causal design and descriptive design respectively.

According to Creswell (2014), the choice of a design is dependent on the type of approach employed. Based on the purpose of the study and the quantitative approach employed, the study employed the explanatory/causal design although there exist the other designs. An explanatory design involves quantitative analysis because it is geared towards establishing relationships between variables of which the study intends to attain. Practically, the study examined the factors affecting students' decisions in pursuing careers in accounting thus it is appropriate to adopt this design.

The explanatory design likewise the other designs has some strengths and weaknesses (Creswell, 2014, Saunders *et al.*, 2009). Some of the major strengths of this design include increase in understanding of a particular subject, flexibility of obtaining data, better conclusions and allows generalisation of findings. On the other hand, this design comes with some major weaknesses such as possibility of obtaining biased information, findings could be affected by other uncontrolled variables and time consuming in ensuring a representative sample. Despite these weaknesses and the presence of the other designs, the

explanatory design was appropriate due to the purpose of the study coupled with the approach employed.

Study Area

The study focused on senior high schools within Sekondi-Takoradi metropolitan thus the need to describe it. Sekondi-Takoradi metropolitan is the largest city in Western Region with a population of 445,205 (Ghana Statistical Service, 2012). The metropolitan boasts of massive oil reservation and thus has attracted massive migration from people all around the world. It is also port city precisely located in Takoradi and has energy, technology, mining and timber industries. There are also several tourist attraction sites in the metropolitan. Moreover, the study area boasts of several secondary schools, colleges and a technical university. The secondary schools, for instance, include Ghana Senior High Technical School (GSTS), Takoradi Secondary School (Tadisco), Sekondi College, Bompeh Senior High Technical School (BSTS), Fijai Secondary School, among many (Ghana Statistical Service, 2012; Obeng-Odoom, 2014).

It is to note that, most of these schools were established in between 1940-1970 and thus are noted to among the old schools in the country. The performances of most of the secondary schools can never be under estimated and this has also attracted students all over the country to pursue their education in the metropolitan. Unfortunately, these secondary schools have been unable to produce the required work force, specifically females, to occupy careers in accounting creating gender imbalance in the professions. It was therefore relevant to identify the factors that influence female students' choice of career in accounting in this study area in bid to help improve upon this daunting situation.

Population

A population represents the entire group of people or objects which form the subject of study. According to Saunders *et al.* (2009), a population comprise all elements or individuals, items or objects whose features are being studied. Although the entire population usually does not participate in a study, the results from the study are generalised to the entire population. The population for this study consists of final year (form 3) female business students from five (5) selected SHS in Sekondi-Takoradi which include Fijai Secondary School, Archbishop Porter Girls Secondary School, Adiembra Secondary School, Takoradi High School and Sekondi College. The choice of these selected SHSs were due to their general recognition and high level of performances in the district, regional and even national levels.

Also, the study's target population comprised final year female business students because they are perceived to have in-depth knowledge in the subject matter and thus their responses could be relied upon as compared to the form one's and form two's. Table 1 presented the sampling frame of the study.

Table 1: Sampling Frame

No.	School	Frequency
1	Archbishop Porter Girls Secondary School	64
2	Takoradi High School	42
3	Fijai Secondary School	37
4	Sekondi College	32
5	Adiembra Secondary School	24
Total		199

Source: Field survey (2019)

From Table 1, these group of students are primarily expected to pursue business including accounting course in the higher level (tertiary level) and thus could have adequate knowledge on the factors influencing their choice of careers in accounting. It is to note that, the final year female business students from the five (5) selected SHSs are 199 students.

Sampling Procedure

The study scientifically used a sample to represent the entire population due to difficulties associated with gathering data from a large group and time constraint. According to Creswell (2014), sampling refers to taking any portion of a population as representative of that population. If the population itself is relatively small, the sample should comprise a reasonably larger percentage of the population. Large samples enable researchers to draw more representative and accurate conclusions and to make more accurate predictions than in smaller samples. Saunders *et al.* (2009) stressed that, large sample should contain at least thirty (30) elements or subjects and this was supported by (Creswell & Creswell, 2017). Therefore, the study sampled 136 students from the target population of 199 students using Krejcie and Morgan (1970) sampling determination table.

Moreover, the study employed the simple random sampling technique to select respondents from the target population. Due to the quantitative nature of the study, a probability sampling technique thus simple random sampling was more preferable. A simple random sampling was employed in order to obtain a high degree of representativeness and it provides all the members in the study equal chances of being selected. It is also regarded as a fair approach to selecting

members, easy to use and also a most straightforward probability sampling procedure suitable for quantitative study (Creswell, 2014).

Data Collection Instrument

A primary data collection instrument and more precisely a structured questionnaire was employed because of the purpose and research approach adopted for the study. According to Saunders, Lewis and Thornhill (2009), a structured questionnaire is a method of data collection in which each member is asked to respond to the same set of questions in a prearranged order. It is also a set of written questions and or statements which the research subjects are to respond to in order to provide data which are relevant to a study (Creswell, 2014). It is the major collection instrument used in quantitative study and thus, is more appropriate as compared to the others such as observation and interviews which are more preferable for qualitative study. Also, the questionnaire method ensures cost efficiency, easy administration, easy analysis and helps to obtain the most satisfactory range of reliable data.

The questionnaire was essentially structured in four sections with Section I collecting data on the respondents' demographic characteristics. A 5-point rating scale with 1-least agreement and 5- highest agreement was used in Sections II, III and IV in bid to collect data from respondents in regards to the study's objectives. The scale allowed respondents to rate their level of agreement to each statement on Sections II-IV. Specifically, Section II comprised questions on personal factors influencing female students interest in pursuing accounting as a career (objective 1). The question items were adapted from studies by Jackling and Calero (2006), Brynes (2014) and Bieg *et al.* (2015).

Section III also solicited for information from respondents on reference factors influencing female students' interest in pursuing accounting as a career (objective 2). To achieve this objective, 8 question items were adapted from existing studies by Jungen (2008), Shumba and Naong (2012), Unodiaku (2013) and Meng (2016). Finally, Section IV gathered information from respondents on the job-related factors influencing female students' interest in pursuing accounting as a career using 8 question items. The question items were adopted from studies by Lowe and Simons (1997), Tan and Laswad (2009) and Hossain and Siddique (2015) in a bid to achieve research objective 3 of the study.

Validity and Reliability

In a quantitative study, it is important that a research collect objective data that replicate the reality of situations (Saunders *et al.*, 2009). As such, the best way to evaluate a primary source is to use the concepts of validity and reliability. Validity deals with trustworthiness and it was put into two types; internal and external validity. Internal validity discusses how well the result of a study agrees with reality, while external validity talks about the degree of generalisability (Rönkkö, & Evermann, 2013). To ensure validity of the questionnaire, care was taken to ensure that conflicting and ambiguities as well as grammatical errors detected with some questionnaire items were corrected.

Therefore, modifications were made to confusing, conflicting and ambiguous questions or statements to make them straight forward and more meaningful. This is to complement Malhotra, Birks, Palmer, Koenig-Lewis (2003), that sensitive questions may be embarrassing to respondents especially when they begin a survey instrument and may create dissatisfaction and disinterest coupled with affecting the validity of the instrument.

Rönkkö and Evermann (2013) posited that, the degree of reliability measures the extent to which data collection can be trusted. Reliability analysis involves finding out the extent to which measurement of a particular test is repeatable. In this study, reliability was tested using Cronbach alpha. According to Creswell (2014), Creswell and Creswell (2015) and Saunders, Lewis and Thornhill (2015), the closer the value of α to 1, the better its reliability. They added that, an alpha (α) threshold of 0.5 was acceptable for a basic research, but, however, 0.7 or more is more acceptable.

In relation to the study, internal consistency was tested using Cronbach alpha (α) in bid to obtain the reliability of the questionnaire items. A pre-test was carried out at the Ahantaman Girls Senior High School, Sekondi-Takoradi, to test the reliability of the data collection instrument (questionnaire). To achieve this, 20 questionnaires were administered to some female business students at the school. The pre-test result revealed a Cronbach alpha of (.948) based on the composite of the question items (23 items) in the questionnaire. This result ($\alpha = .948$) was greater than the generally acceptable ($\alpha = .7$). This was an indication that, the study's research instrument was acceptable and as such, reliable for obtaining data from the target population.

Data Collection Procedures

Data collection refers to the process of gathering relevant information about the subject from research participants (Mouton, & Babbie, 2001). They explained that, data collection process may vary from relatively simple observation at a specific location to an extensive survey of large corporations across the world. Prior to the collection exercise, permissions were sought from heads of the respective schools through an introductory letter from the

university. Upon being granted permission, the questionnaires were then distributed and collected with the assistance of one teacher each from each of the selected schools. These teachers assisted in discussing the intent of the study to their students in order to obtain accurate and reliable data from them.

Moreover, the data collection exercise took three (3) days to complete due to the stress associated with inducing respondents to participate in the exercise. The exercises were flawed with few challenges such as unwillingness of some of them to participate in the exercise and delays in returning completed questionnaires. All efforts were made to correct these major problems in order to attain a reasonable amount of data for analysis and generalisation of findings.

Ethical Considerations

The major ethical issues that need to be considered in every research comprise voluntary participation, right to privacy, anonymity and confidentiality of information (Patten & Newhart, 2017). As such, all efforts were directed at ensuring that all these ethical issues were attended to. For instance, with respect to voluntary participation, all respondents were allowed to participate in the data collection exercise on their own free will. Also, possible issues of right to privacy were realised and respondents were then allowed to answer the questionnaires on their own with minimal supervision. In this regard, respondents were informed to leave unclear statements unanswered for further explanations from assigned teachers.

The issue of anonymity was met by ensuring that, respondents names and contact numbers were not included in the questionnaire. Respondents were also assured that, none of their identities would neither be leaked nor used for any purposes in the study. Finally, confidentiality of information was ensured

by assuring respondents that all information provided would be kept confidential. They were clearly assured that, none of their information would be used against them nor used for purposes other than the study.

Data Processing and Analysis

Before data analysis, the data was cleaned up to remove possible errors to ensure accuracy and consistency. The data from respondents was then processed using a statistical tool called the IBM SPSS statistics version 24.0. This data processing tool is appropriate to generate numerical values in the form of frequencies, percentages, mean values and standard deviations to aid analysis. After processing, data was analysed through descriptive due to the objectives of the study. More specifically, descriptive tools such as frequencies, percentages, mean values and standard deviations were used in the study. Finally, results obtained from the analysis were presented in tables and interpreted in the next chapter.

Chapter Summary

This chapter presented the research methods employed in the study and more specifically, the methodological approach and design were described. Also, the chapter indicates the study area, population, sampling procedure, data collection instrument, data collection procedure and ethical consideration. The chapter finally discussed data processing and analysis of the study.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter presents the analysis of the data and it discusses the study's findings by means of statistical summary. It is divided into four sections with the first section dealing with the demographics of the respondents whereas, the second, third and fourth sections discuss the objectives or research questions of the study.

Demographics of the Respondents

This section presented information on respondents who were involved in the data collection exercise. The study randomly selected 136 final year female students from five (5) selected SHSs within Sekondi-Takoradi namely Fijai Secondary School, Archbishop Porter Girls Secondary School, Adiembra Secondary School, Takoradi High School and Sekondi College respectively. However, out of the 136 questionnaires distributed, 131 of them representing about (96.3%) were error-free and thus relevant for analysis. It is to note that, the demographics of the respondents were displayed in tables

Table 2: Age of the Respondents

Age	Frequency	Percent
13-16 years	38	29.0
17-20 years	89	67.9
Above 20 years	4	3.1
Total	131	100.0

Source: Field Survey (2019)

Table 2 presents the ages of the respondents and the results indicated that, about thirty-eight (38) of the respondents representing 29.0% were between 13-16 years. Also, about eighty-nine (89) of the respondents representing 67.9% were between the ages of 17-20 years and finally, about four (4) of the respondents representing 3.1% were above 20 years. This means that, majority of the final year female students in the selected SHSs are between the ages of 17-20 years. This implies that, majority of the female students have the adequate knowledge about the topic under consideration and thus their views could be relied upon for decision making and generalisation. The ages of the respondents were therefore presented in Table 2.

Table 3: Religion of the Respondents

Religion	Frequency	Percent
Christian	116	88.5
Muslim	12	9.2
Traditionalist	3	2.3
Total	131	100.0

Source: Field Survey (2019)

Table 3 also presents the religion of the respondents in the area under consideration. From the Table, about 116 of the respondents representing 88.5% were Christians, while about 12 of them representing 9.2% were Muslims. Finally, about 3 of the respondents representing 2.3% were Traditionalists. This is an indication that majority of the form 3 female students in the selected SHSs are Christians.

Personal factors affecting female students' interest in pursuing Accounting as a Career

This section presents the results and discussions of data obtained in relation to the first research objective of the study. Specifically, the section discussed the results on the personal factors affecting female students interest in pursuing accounting as a career. Results were analysed using descriptive tools: means (M) and standard deviations (S.D.) and displayed in Table 4.

Table 4: Personal factors affecting female students interest in pursuing Accounting as a career

Factors	Freq.	M	S.D.
Interest in Accounting	131	3.92	1.339
Mentality and ability to learn the subject	131	4.03	1.183
Market myself very well	131	3.82	1.445
Performance in Accounting	131	3.53	1.411
Recognition in future	131	3.57	1.683
Motivation to pursue accounting	131	4.08	4.725
Spend more time learning Accounting	131	3.29	1.496
Challenging subject	131	3.25	1.590

Source: Field Survey (2019)

From Table 4, the highest mean concerning the personal factors that influence female students interest in pursuing accounting as a career was their 'motivation to pursue a career in accounting in future' (M=4.08; S.D.=4.725). This means that, motivation in terms of intrinsic and/or extrinsic is a major factor that drives female students to work towards achieving their goals in terms of having an accounting career. This implies that, the absence of motivation could affect the students interest in the accounting subject and in turn careers other than those related to accounting.

Also, the results revealed that, students' mentality and ability to learn accounting' (M=4.03; S.D.=1.183) was the next major factor that influences them to pursue accounting as a career. This means that, one's mentality and ability to pursue a given career play a major role in helping them realise those dreams. As such, the level of one's mentality and capabilities could determine the kind of accounting career she intends to achieve in future. This was also followed by 'students interest in accounting as a subject' with a mean of 3.92 and a standard deviation of 1.339. This means that, female students' interest in the accounting subject influences them to pursue a career in it. This implies that, the higher the interest, the higher the accounting career one intends to pursue and vice versa.

Moreover, the results revealed that, female students were influenced by their 'ability to market themselves very well when they pursue a career in accounting'. This result had a mean of 3.82 and a standard deviation of 1.445. This means that, female students' do not consider marketability as a major factor that influences them to pursue a career in accounting. It is to note that, in the absence of the three (3) major factors, marketability is regarded as an influential factor. Additionally, female students' interest in 'having a career in accounting because they will be highly recognised in future' influenced them to pursue a career in the subject. This had a mean of 3.57 and a standard deviation of 1.683. This means that, recognition is not a major factor that influences female students to pursue an accounting career.

However, the results revealed that, female students were less influenced by their 'performances in the accounting subject' with mean of 3.53 and standard deviation of 1.411. This means that, obtaining high or low scores in

examinations do not have a major influence on the students when pursuing an accounting career. This implies that, poor performances in the subject do not prevent female students from pursuing a career in accounting so far as they are motivated, have the mentality and ability and when they have high interest in the subject.

This result was followed by 'I want to pursue a career in accounting because I can spend more time learning it' (M=3.29; S.D.=1.496). This means that, female students are less influenced by time they need to spend learning accounting. Finally, the results obtained revealed that, 'I want to have a career in accounting because it is a very challenging subject' was the least factor that influenced female students to pursue a career in accounting. This means that, the perceived challenging nature of accounting does not prevent female students from pursuing a career in it.

From the results above, it could be seen that, female students are highly influenced by motivation (intrinsic and/or extrinsic), mentality and ability to learn the subject and their genuine interest in the accounting subject. It is to that, existing studies (Jackling & Calero, 2006; Kaur & Leen, 2007; Kinyota, 2013; Dibabe *et al.*, 2015; Meng, 2016; Odia & Ogiedu, 2013; Zotorvie, 2016) obtained similar results. For instance, Zotorvie (2016) found that, students' interest in accounting coupled with their ability and willingness to learn it were the major personal factors affecting their career choice in accounting. However, the results contradicted with a study by Dalci *et al.* (2017) who found that, accounting students are not influenced by personal factors such as interest in and aptitude for the subject to pursue an accounting career.

On the other hand, the study's results revealed that, female students are less influenced by factors such as performance, time and the challenging nature of the accounting subject. This finding was in contradiction with a study by Meng (2016) who found that, female students' career choices are influenced by personal factors like time spent in learning the subject. Also, the findings contradicted a study by Kinyota (2013) who found that, personal factors primarily influence students' career choices and they included the intellectually challenging nature of the subject.

Reference factors affecting female students interest in pursuing Accounting as a career

The rationale behind this second objective was to identify the reference factors affecting female students interest in pursuing accounting as a career. Responses, using a scale of 1-5, were used to answer the second research question of the study and this was presented in Table 5. The results were shown in means (M) and standard deviations (S.D.). From Table 5, the highest reference factor affecting female students' interest in pursuing a career in accounting was 'role models' obtaining a mean of 3.17 with a standard deviation of 3.146. This means that, role models play tremendous roles in the lives of female students' and as such the latter prefer to follow their ways including their professions (careers). This implies that, role models have the task of constantly upholding the values of the various accounting professions in bid to induce more female students to live up to their dreams.

Table 5: Reference factors affecting female students' interest in pursuing Accounting as a career

Factors	Freq.	M	S.D.
Parent	131	2.07	1.618
Friends/Peers	131	1.84	1.183
Teachers	131	2.50	4.874
Relatives/Family	131	2.04	1.454
Counsellors	131	2.27	1.584
Role models	131	3.17	3.146
Parent's Occupation	131	2.89	1.594
Religious leaders	131	1.81	1.371

Source: Field Survey (2019)

Also, the next major reference factor female students consider was their parents' occupation and this had a mean of 2.89 with a standard deviation of 1.594. This means that, the occupation of the female students' parents has a major influence on their career choices. Another major reference factor affecting female students' interest in pursuing accounting career was their teachers. This factor obtained a mean of 2.50 with a standard deviation of 4.874. This means that, the contribution of teachers in terms of female students' career choices is high. This implies that, female students perceive their teachers as 'second parents' and as such allow the latter to influence their career choices. This result was followed by counsellors (M=2.27; S.D.=1.584). This implies that, female students are influenced by counsellors more than their parents.

Moreover, the result revealed that, 'parents' influence female students to pursue a career in accounting. The result had a mean of 2.07 with a standard deviation of 1.618. This means that, female students consider the views and opinions of their parents when pursuing accounting careers. Also, relatives or family members were found to have minor influence on female students'

accounting career choices. This result obtained a mean of 2.04 with a standard deviation of 1.454. This means that, females' students give less considerations to recommendations by relatives such as siblings, cousins, nieces, uncles, aunts, among others, when pursuing a career in accounting.

Another minor reference factor was friends or peers ($M=1.84$; $S.D.=1.346$). This means that, female students interest in pursuing accounting careers are less influenced by the views or suggestions of their friends or peers (classmates or school mates). Finally, Table 5 revealed that, religious leaders ($M=1.81$; $S.D.=1.371$) have the least influence on female students' career choices in the schools under consideration. This means that, female students least consider the recommendations of religious leaders such as Pastors, Imams and/or Traditionalists when making career choices in accounting. This implies that, female students in the selected schools consider religious leaders as their last option when pursuing careers in accounting.

From the discussion, it could be deduced that, the major reference factors who influence female students career choices in accounting include role models, parents' occupation and teachers (school instructors). It is to note that, several existing studies (Jackling, 2002; Malgwi *et al.*, 2005; Pimpa, 2007; Oyamo&Amoth, 2008; Tan & Lasward, 2009; Agak, Odiwuor & Migunde, 2011; Perrone *et al.*, 2011; Uyar *et al.*, 2011; Korir & Mfula, 2012; Meng, 2016) obtained similar results and supported the study's finding. In terms of role models, the study's finding was in support of Meng's (2016) study who found that role models influence female students' career choices. Also, in terms of parents' occupation, the finding was in support of studies by Jungen (2008) and Otto and Dalbert (2012). However, this finding contradicted Meng's (2016)

study who found that parents' occupation was a minor factor affecting students' career choice in Malaysia.

Moreover, in relation to teachers, for instance, Agak *et al.* (2011) found that, instructors (teachers) had great influence on students' career choices. Uyar *et al.* (2011) also found that, instructors (teachers) in high schools play crucial roles in students' career development. On the other hand, various reference factors such as relatives or family members, friends/peers and religious leaders were also found to have minor influence on female students' career choices in accounting. These findings contradicted studies by (Oyamo & Amoth, 2008; Perrone *et al.*, 2011; Korir & Wafula, 2012; Meng, 2016). Meng (2016), for instance, found that, peers have major influence on career choices of female students. Perrone *et al.* (2011) also found that, religious leaders and peers were among the references who influence students' career choice.

Job-related factors affecting female students interest in pursuing Accounting as a career

This section presents the results and discussion of the third research objective of the study. Specifically, the section discussed the results on the job-related factors affecting female students' interest in pursuing accounting as a career. The results were analysed using descriptive tools: means (M) and standard deviations (S.D.) and displayed in Table 6. The results showed that 'people who have careers in accounting are well respected' obtained the highest mean of 4.69 with a standard deviation of 4.574. The result means that, female students are majorly induced to pursue a career in accounting due to the high level of respect associated with those careers. This implies that, a decline in

accounting professionals' reputation through fraudulent activities could affect female students' interest in pursuing accounting careers.

Table 6: Job-related factors affecting female students' interest in pursuing Accounting as a career

Factors	Freq.	M	S.D.
Job availability	131	4.11	4.681
Job market demands	131	3.97	1.258
High paying job	131	4.05	1.261
High reputation	131	4.69	4.574
Job security	131	3.44	1.348
Exposure to other accounting jobs	131	4.21	1.222
Satisfactory starting salary	131	3.76	1.523

Source: Field Survey (2019)

Also, female students' exposure to other accounting jobs was the second highest job-related factor affecting them to pursue a career in the subject. This result had a mean of 4.21 with a standard deviation of 1.222. This means that, majority of the female students are highly influenced by their exposure to other accounting-related jobs such as bankers, financial managers, financial analysts, among others. The third major job-related factor affecting female students' interest in pursuing a career in accounting was 'availability of jobs in future'. This factor had a mean of 4.11 with a standard deviation of 4.681. This means that, female students perceive that there are numerous accounting jobs available and as such they could easily get employed in future should they obtain adequate knowledge in accounting.

The result was followed by the possibility of getting 'a high paying job in future if one pursues a career in accounting' (M=4.05; S.D.=1.261). This means that, female students are also influenced by the financial benefits they could derive should they pursue a career in accounting. As such, their interest

in pursuing a career in accounting could be affected if accounting jobs are no more 'paying high' as compared with the other professions. Table 6 revealed that, female students intend to pursue a career in accounting because 'there will always be a great job market demand or good job opportunities for people like them in future'. This result obtained a mean of 3.97 with a standard deviation of 1.258.

The result indicates that female students are moderately influenced by the job market demands or the job opportunities opened to them should they pursue a career in accounting. This implies that, female students are influenced by other factors such as reputation/respect, job availabilities and salaries more than the demands of the job market before pursuing a career in the subject. However, the results revealed some minor job-related factors that influence female students' interest in pursuing accounting careers.

From the table, 'having a satisfactory starting salary' was one of the minor job-related factors that influence female students to pursue a career in accounting. This factor had a mean of 3.76 with a standard deviation of 1.523. This means that, female students' interest in pursuing a career in accounting is less influenced by the starting salaries they would earn. Finally, the result revealed that, 'job security' (M=3.44; S.D.=1.348) was the least factor female students' consider when pursuing a career in accounting. This means that, female students' pay least attention to job security when pursuing careers in accounting.

From the discussion, it could be deduced that, final year female students in the selected schools within the Sekondi-Takoradi metropolis are influenced by various job-related factors when pursuing a career in accounting. Among

these factors, the high level of respect (prestige) associated with the accounting professions was found to be the major factor affecting the female students to pursue a career in accounting. This finding was in line with a study conducted in America by Beggs *et al.* (2008). They found that, prestige of the profession was a major factor affecting career choice. Also, Edwards and Quinter (2011) similarly found that, prestige of the profession was one of the influential job-related factors for both male and females. Moreover, similar results were obtained by Jackling and Calero (2006), Uyar *et al.* (2011), Achor *et al.* (2012) and Cocorada (2015) in their respective studies.

Moreover, other major job-related factors affecting female students interest in pursuing accounting careers were their exposure to other accounting jobs and job availability or opportunities. These results were also in line with findings by Cocorada and Palasan (2014), Edwards and Quinter (2011), Jackling and Calero (2006) and Uyar *et al.* (2011). For instance, Cocorada and Palasan (2014) found that, accounting students were influenced by external factors career options or job opportunities. Also, a study by Uyar *et al.* (2011) in a Turkish University revealed that, possibility of obtaining good job opportunities was the major job-related factor affecting career choice of students. This implies that, the results obtained from the study supports similar findings obtained elsewhere.

The study also revealed various minor job-related factors such as job market demands, satisfactory starting salary and job security which influence female students' interest in pursuing accounting careers. From the factors, job security was found to be the least affecting job-related factor. This result has contradicted results obtained by various studies (Beggs *et al.*, 2008; Moy & Lee,

2012; Quimby & Santis, 2006). This is because, the finding by Beggs *et al.* (2008), for instance, revealed that, job security was among the major factors affecting career choice.

Also, Odia and Ogiedu (2013) revealed that, job-related factors that influence people to enter into the accounting profession include the job itself and job security. This implies that, although job security could be a major job-related factor affecting female students' in other countries, their Ghanaian counterparts, especially those in the selected schools, have opposing views. As such, female students in the selected SHSs consider high level of respect (prestige) as the major job-related factor affecting them to pursue a career in accounting.

Finally, this section presented the principal component factor analysis of the variables under study. This was done to rank the various factors that female students perceived to influence their interest in accounting as a career. The factors under study were personal factors, referent factors and job-related factors respectively. The results were presented in Table 7.

Table 7: Principal component factor analysis of the variables

Factors	Freq.	M	S.D.
Personal factors	131	3.686	1.869
Referent factors	131	2.323	2.030
Job-related factors	131	4.032	2.267

Source: Field Survey (2019)

Table 7 revealed that female students perceive the job-related factor as the major factor influencing them to pursue a career in accounting. This result had the highest mean of 4.032 with standard deviation of 2.267. This implies that, female students perceive job availability, reputation, job market demands,

among others when pursuing a career in accounting. As such, lack of jobs in the accounting field, for instance, could induce them to prefer other courses to accounting. This result was followed by personal factors with a mean of 3686 and standard deviation of 1.869. This implies that female students also consider personal factors including ability to learn the subject, intrinsic motivation, interest in the accounting subject, among others when deciding to pursue a career in accounting.

Finally, the referent factors had the lowest mean of 2.323 with a standard deviation of 2.103 implying that, female students least perceive the opinions of reference factors including parents, counsellors, relatives, among others when deciding to pursue a career in accounting. Thus, female students only consider the opinions of reference factors in the absence of job-related and personal factors. This concur to findings by Quinter (2011), Cocorada and Palasan (2014) and Uyar *et al.* (2011) who found job-related factors such as availability of accounting job opportunities, job market demand and starting with a satisfactory salary as major perceived factors influencing female students' decision to pursue careers in accounting.

Chapter Summary

The chapter discussed the results of the study in relation to the three (3) major factors affecting female students to pursue a career in accounting. These factors comprised personal, reference and job-related factors respectively. The results were analysed using descriptive tools such as frequencies, percentages, means and standard deviations and presented in Tables. The demographic information about the respondents were also discussed in the chapter.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This chapter presents the summary of the main findings, conclusions drawn from the findings and recommendations for policy consideration and suggestions for further research. The purpose of the study was to assess the factors that affect female students to pursue a career in accounting among Senior High Schools within the Sekondi-Takoradi metropolis. In view of this, the following research objectives guided the study:

1. assess the personal factors influencing female students interest in pursuing accounting as a career.
2. assess the reference factors influencing female students interest in pursuing accounting as a career.
3. examine the job-related factors influencing female students interest in pursuing accounting as a career.

The study employed the quantitative research approach and the descriptive research design due to the purpose of the study. The structured questionnaire, a primary collection instrument, was used to collect data from 136 respondents, but, however 131 of them with a response rate of 96.3% were relevant for analysis. These respondents were randomly sampled from a target population of 199 final year female students from 5 selected Senior High Schools (SHSs) in Sekondi-Takoradi. The data obtained was processed using

IBM SPSS Statistics version 24 and analysed using descriptive tools such as frequencies, percentages, means and standard deviation.

Summary of Key Findings

The results were then presented in tables in Chapter four, but the main findings are summarised below:

In relation to the first objective of the study, it was found that, motivation (M=4.08; S.D.=4.725) was the highest personal factor that influenced female students to pursue careers in accounting. Motivation is generally known to play tremendous roles in decision making since intrinsic motivation, for instance, drives an individual to break barriers in order to achieve his/her goals. However, the challenging nature of the subject (M=3.25; S.D.=1.590) was found to be a personal factor that least influenced these female students to pursue accounting careers. Due to the perceived challenging nature of accounting, most female students are usually disinterested in learning it and thus decline to pursue careers related to it.

In relation to the second objective of the study, it was found that, role model (M=3.17; S.D.=3.146) was the reference factor whose opinions, behaviour or successes greatly influenced female students to pursue accounting careers. Role models are people whose behaviours or successes serve as example for others, especially young people including students, to emulate. In recent times, accounting professions in Ghana have attracted students' attention due to the tremendous contributions of their professionals. This explains why most female students see accounting professionals as role models and thus aspire to be like them. However, a religious leader (M=1.81; S.D.=1.371) was

found to be the least reference factor who influence female students to pursue accounting careers.

In relation to the third objective of the study, it was found that, the high reputation and respect (M=4.69; S.D.=4.574) associated with accounting professions was the highest job-related factor affecting female students to pursue accounting careers. Due to the strict adherence to standards, accounting principles and code of ethics, accounting careers have gained high levels of respect and reputation across the globe. Accounting careers are noble professions with highly disciplined and valued professionals and this explains why female students whose reputation are key to them are highly influenced by this job-related factor. On the other hand, job security (M=3.44; S.D.=1.348) was found to be least job-related factor affecting female students accounting career choices in the selected schools.

Conclusions

This study has provided an overview and relevant discussion on some of the key factors affecting accounting careers within academic literature. It has also brought to bear relevant information for policy consideration. From the major findings, the following conclusions were drawn. It was concluded that, motivation was the most influential personal factor of accounting careers among final year female students in five (5) selected SHSs within the Sekondi-Takoradi metropolis. This was unsurprising to find because, it is generally believed that one must be adequately motivated (intrinsically and extrinsically) from the onset in order to achieve his/her career goals.

Another conclusion that can be drawn from the study was that, the reference factor who influences final year female students the most in the

selected SHSs is a role model. Despite the huge impacts of role models in today's societies, this result was very surprising to find. This is because, parents play crucial roles in all aspects of their children's (female students) lives, they also have more closer ties with them as compared to role models as such are expected to influence their accounting career choices the most. Therefore, the study obtained an unexpected finding which could suggest that, in terms of career choices, final year female students in the SHSs understudy look up to role models more than their parents.

Finally, it was concluded that, the reputation and respect associated with accounting careers and their professionals had the most influence on final year female students' accounting career choices. This study reveals that, female students consider their reputation as key to their successes and as such are less induced by job security, salary and job market demands. This finding was unsurprising because being highly respected (good image) in one's working environment and society in general comes with benefits such as job security, regular promotion, satisfactory salaries and exposure to other high paying accounting related jobs.

Recommendations

On the strength of the research findings and conclusions made, the following recommendations were hereby made. The study recommends that, a good emphasis of accounting should be promoted in SHSs in Ghana, especially those within Sekondi-Takoradi, in order to motivate female students to pursue accounting careers. The Ghana Education Service (GES) should also collaborate with the various accounting bodies such as Institute of Chartered Accountants (ICA), Association of Chartered Certified Accountants (ACCA),

Chartered Institute of Management Accounting (CIMA) in order to provide robust accounting programmes and curriculum which have extensive training with practical orientations so as to improve the level of motivation of the female students.

The study also recommends that, accounting professionals (role models) in Ghana should expose female students to success stories as well as their tremendous contributions to industrial world, societies and national economy since they (role models) are the most influential reference factor of female students' choice in accounting careers. Accounting bodies in Ghana including ICA, ACCA and CIMA should also encourage their professionals to engage in publicity and enlightenment programmes across SHSs within the country, especially those within Sekondi-Takoradi, in order to educate and expose female students to their roles, successes and relevance.

The study finally recommends that, the accounting bodies in Ghana like CIMA, ICA and ACCA must continue to strengthen their ethical codes of conduct in order to promote integrity, reputation and respect of accounting careers. They must also strictly sanction erring members and practitioners through bans, withholding certificates, freezing assets and accounts, among others, in order to stem the tides of corporate scandals which are gradually destroying the hard-earned reputation of accounting professions. This was because, reputation was the most influential job-related factor of students' choice in accounting careers and as such, must be upheld.

Suggestions for Further Research

This study was limited to only female students from five (5) selected Senior High Schools (SHSs) within the Sekondi-Takoradi metropolis of Ghana

hence, the study suggests a broad-based study by including other SHSs within the metropolis, region or country as a whole. Further research can probably focus on both male and female SHS students in the country in order to aid comparisons and generalisations. Further research can also focus on internal and external factors in order to give a different dimension to this study.

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**SECTION III: REFERENCE FACTORS INFLUENCING STUDENTS'
INTEREST IN PURSUING A CAREER IN ACCOUNTING**

1. On a scale of 1-5, please rate how these reference factors influence your interest in pursuing a career in accounting. **With 1 – least agreement and 5 – highest Agreement.**

	Factors	1	2	3	4	5
1	My parents influence me to pursue a career in accounting					
2	My friends/peers also influence me to pursue a career in accounting					
3	I want to have a career in accounting because of my teacher(s)					
4	My relatives or family members influence me to pursue a career in accounting					
5	My counsellor(s) at school/home recommend accounting careers to me					
6	I want to have a career in accounting because of my role model(s)					
7	My parent's occupation encourages me to pursue a career in accounting					
8	My religious leaders like pastors, Imam at home/school influence me to pursue a career in accounting					

**SECTION IV: JOB-RELATED FACTORS INFLUENCING
STUDENTS' INTEREST IN PURSUING A CAREER IN
ACCOUNTING**

2. On a scale of 1-5, please rate how these Job-related factors influence your interest in pursuing a career in accounting. **With 1 – Least Agreement and 5 – Highest Agreement.**

	Factors	1	2	3	4	5
1	I want to pursue a career in accounting because there will be job available for me when I graduate					
2	There will always be a great job market demand or good job opportunities for people like me in future					

3	I can get a high paying job in future if I pursue a career in accounting					
4	People who have careers in accounting like accountants are well respected					
5	I want to pursue a career in accounting because I will feel secured in my work					
6	I will be exposed to other accounting related careers if I pursue a career in accounting					
7	My starting salary will be satisfying if I pursue a career in accounting					

THANK YOU FOR YOUR PARTICIPATION