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## Effect of Socio-Economic factors on persons' determination to undertake accounting vocation

Nyong, Christopher Etim<sup>1</sup>, Osadim, Eno Odey<sup>2</sup>

<sup>1,2</sup> Department of Accounting, Faculty of Management Sciences University of Calabar, Nigeria

Corresponding Author: Nyong, Christopher Etim

### Abstract

Resolution making to undertake a vocation, especially option for accounting vocation has become a thing of dilemma as individuals are not certain of the socio-economic factors which could stimulate someone to undertake accounting as a vocation. The study evaluates the socio-economic factors that possibly prompt individuals to choose accounting as a vocation in this global world of excellence and work. The study used survey research method and consequently used validated questionnaire to gather the relevant data for analysis using appropriate statistical tools. The outcomes showed that job satisfaction, intrinsic motivation influence, working environment, job prestige, and impressive job title effects are the socio-economic factors which significantly stimulate individuals to go for accounting profession. The worthwhile implication of the outcomes is that the basic social factors as identified for the assessment of perception of individuals on the social variable which motivate individuals

to go for accounting profession were significantly effective and operative, hence broad view of the results is conceivable. Founded on outcomes the study has concluded that; job prestige, impressive job title, working environment, job satisfaction and intrinsic motivation influence are significant socio-economic factors that induce accounting vocation choice of individuals of institution of higher learning and the general public. Consequently, it is suggested that a study on devising of policies that will help authorities of Institution of higher learning to prepare grounds for the embracement and proper acceptance of accounting learning in their curricula and curricula development to capture counseling on socio-economic factors besides job choice and prospects. Also studies on other social factors not captured in the study that can equally stimulate individuals to undertake accounting as a vocation is highly suggested.

**Keywords:** Accounting vocation, Job-prestige, Job satisfaction, Social behavior, Socio-economic factors

### 1. Introduction

Broadly speaking, an exploration into the social factors that affect accounting vocation choice of individuals in this global world of excellence is worth considering because of the fact that individual will on growing to a mature or economic age move into the labour market as fresh entrants in search of job, perhaps to meet their dreams and expectations, which most times are not possible due to stiff competitions in the world of works. However, attempts to find solutions to the problems of career aspirations, even among the individuals in developing economies, particularly in Nigeria are neither new nor strange. Goody (1976)<sup>[29]</sup> and Asuquo (2011a)<sup>[6]</sup> opined that there is often a conflict between vocation aspirants with their family members concerning the choice of their occupations. This trend is, however, to be expected since almost all individuals in developing economy like Nigerian are still not fully aware of their capabilities and are being influenced to aspire for professional jobs like accounting, irrespective of their unique potentialities and their academic background. At this point, it is therefore, important to find out also the extent to which job satisfaction, impressive job title or prestige, job opportunity and working environment could positively influence accounting career of individuals as well as students in Institution of higher learning, if any meaningful assistance is to be given in that direction. Goody (1976)<sup>[29]</sup> interestingly, has observed that unrealistic vocation choice amongst individuals offering accounting in the institution of higher learning is due to inadequate self-knowledge and inaccurate information which should enable them to aspire to high level rather than middle level job with no regards to their abilities. However, if accounting students in the Nigerian Universities adopt the right frame of mind about themselves and their abilities in relation to existing occupation, more realistic choice will be made to mould their future career in accounting profession. Grchan (1985)<sup>[30]</sup> and Hopke (1988)<sup>[31]</sup> stress that prior to the modern era, a growing child took to the occupation of his parents' choice. But in recent time, the parents' traditional occupation has no longer appeared to be an effective means of substance owing to changing circumstances. As a result of this shortcoming, vocation choice has received greater attention; even with the alarming rate of unemployment among graduates of Institution of higher learning.

Based on the above facts, the study sought to analyze the factors that influence accounting career choice of Institution of higher learning Students and explain the dynamic influence on career choice operations, including their problems, strategies and restrictions.

### 1.1 Objectives of the study

To examine whether there is significant relationship amongst job prestige, impressive job title affluence and individuals' choice for accounting as a vocation, to determine whether the working environment significantly stimulate individuals' choice for accounting as a vocation, and to evaluate to know whether job satisfaction and intrinsic motivation influence do significantly influence individuals' choice for accounting as a vocation.

### 1.2 Hypotheses

The following were formulated as the null hypotheses for the study: There is no significant relationship amongst job prestige, impressive job title affluence and individuals' choice for accounting as a vocation; working environment does not significantly stimulate individuals' choice for accounting as a career; and job satisfaction and intrinsic motivation influences do not significantly influence individuals' choice for accounting as a career.

## 2. Literature reviews and conceptual structure

Goody (1976) <sup>[29]</sup> consistently opines that vocation choice norm expresses that people choose occupational situation that suits their personalities. This principle assumes that choice of an occupation is an expression of personality. The principle classifies individuals into six character forms, that is: genuine or brilliant, knowledgeable or analytical, compassionate or collective, compatible or orthodox, influential or resourceful and creative or appealing. The notion in the same way catalogues work environments into six types. Grchan (1985) <sup>[30]</sup> also considers that an individual explores for a work environment that will enable him display his personality type in terms of interest, abilities, aptitude and values. Azelrad (1996) <sup>[21]</sup> and Hopke (1988) <sup>[31]</sup> further uphold that for an occupation choice to be appropriate, the individual must have accurate self-knowledge, accurate self-evaluation and accurate occupational choice at all level, which corresponds with his self-evaluation. Adequacy of information in different areas is regarded as function of age. It is further that since choice of occupation is an expression of personality, the right choice will depend on adequacy of knowledge of self and occupational evidence. Therefore, those who know themselves as well as job demands will choose aright and achieve great satisfaction.

### 2.1 Emerging conception and professional optimal

Asuquo and Akpan (2014) <sup>[3]</sup>, Ekpiken (1991) <sup>[25]</sup> and Fredge (1992) <sup>[28]</sup> explained how vocation choice comes about and how individuals become aware of vocation opportunities. This notion is either known as the process concept or the growth philosophy. The locus of the principle is that occupational choice is a long term process that occurs in stages that the final choice of a career is a result of give and take between what the individual has and what is required in the world of works; and that as the stages are make known, career choice becomes somewhat irretrievable. They again, avowed that implicit in the growth principle is that true vocational choice materializes with age, that is, genuine

vocational choice surfaces as the individual grows older and advanced in knowledge. It is also evident that occupational choice is a process that is methodical predictable and that occupational choice culminates in an eventual decision to enter a specific occupation. Asuquo and Akpan (2014) <sup>[4]</sup> emphasized that professional proficiency for effective accounting education and practice for coping with the changing, challenging and global world is emerging conception and professional optimal.

### 2.2 Vocation in accounting profession and the line of tasks of accountants

Peter (2011) <sup>[38]</sup>, Asuquo (2011b) <sup>[5]</sup> and Asuquo (2013a) <sup>[6]</sup> submitted that accounting is the study of how business tract their income and assets over time. Accountants engage themselves in a wide variety of activities beside preparing financial statements and recording business transactions including computing costs and efficiency gains from new technologies, participating in strategies for mergers and acquisitions, active adoption of creative accounting towards ensuring proper earnings management, quality strategy, and health care benefits management in accordance with the prevailing accounting standards. Esiogn (1989) <sup>[26]</sup>, Asuquo, Dan & Effiong (2020) and Asuquo (2012b) suggested that there is a lot to get out of a career in accounting, perhaps, most important, one will learn how business works and application of information technology in carrying out accounting line of works such as forensic investigation. The field of accounting offers stimulating and challenging work that is constantly evolving because accountants spend a lot of time looking under the hoods of businesses they really learn the nuts and bolts of business. According to Asuquo, Effiong & Tapang (2012) <sup>[17]</sup> accountants evaluate the effect of financial management practices on the profitability of businesses. They also engage in other wide ranging activities such as studying accounting behaviour of small scale enterprises with a focus on business sustainability and growth; application of standard magnitude variance in optimal capital structuring/working capital management in business organizations; Reporting of the financial effects of price- level changes in globalized economy; assessment of the impact of monetary policy on Nigerian economic growth; Carrying out impact analysis of interest rate on net assets of multinational businesses; Application of standard magnitude variance in the determination financial progress of business organizations; Evaluation of effects of thin capitalization and international law on performance of multinational companies; using monetary policy measures to appraise effect of inflation and how to control it in the economy (Asuquo, Ejabu, Bogbo, Atu, Adejope, 2018, Asuquo, 2011c, Asuquo & Effiong, 2010, Asuquo, 2012b, Asuquo, 2012c, Asuquo, 2020, Asuquo. & Ejabu, 2018, Asuquo, 2012d) <sup>[10, 8, 12, 13, 20, 10, 14]</sup>.

It is not surprising that most chief financial officers of large corporations have a background in accounting which made to apply professional ethics as effective tool in the management of resources at their disposal. An accountant is perfectly positioned to become top management personnel because he or she probably has the understanding of what drives business and profits in a company. It is also worth-bearing in mind that accountants are in perennial short supply. Jobs plentiful even in the current weak economy, and the money income for well-trained accountants is good for effective and professional efficiency. Taxes, audits, bookkeeping will always need to be

done with the various financial scandals in recent years; the field of accounting has expanded to include forensic accounting and investigation. It should be noted loudly that vocation in accounting helps in securing good pension scheme that develops strategies for rewarding past contributions made by the individuals during their active life (Asuquo, Akpan & Tapang, 2012, Asuquo, & Akpan, 2012, Hughes, 2001) <sup>[17, 32]</sup>.

### **2.3 Determining socio-economic factors of personalities' embodiment for accounting as a vocation**

Fred (1995) <sup>[27]</sup>, Goody (1976) <sup>[29]</sup>, Ekpien (1991) <sup>[28]</sup>, Onoyom, (2019) <sup>[36]</sup> and Maslow (1959) <sup>[33]</sup> opined that a causal relationship exists between attitude to Citadel of advanced knowledge courses and job-related high-quality. Their studies discovered that the major influence in educational choice as perceived by students is determined according to age. Findings from their studies further led to the assumption that Institution of higher learning courses previously chosen and vocational balance and studies, with definite aims by any individuals at the appropriate moment could form a major factor for finding the individual's solution to his socio-economic problems and those of the nation as well. Bandura (1977) <sup>[22]</sup>, Castle (1971) <sup>[23]</sup>, Durby (1972), Okoh (1983) <sup>[34]</sup> and Okoi (2018) <sup>[37]</sup> all agree that works or careers assume prominence in our lives and also define in no small measures, where and how to spend most of our active lives, those we interact with, the friends we make, whether we are healthy or not, eat or go hungry, satisfy or unhappy and indeed whether our life styles is meaningful, productive or unsatisfactory. This being the case, the issue of students' inclination towards certain University courses preference to other is determined by many diverse factors. The social factors are assumed to contain the following: job satisfaction and intrinsic motivation, job prestige or impressive job title, job opportunity and working environment. Olagbaiye, (1981) <sup>[35]</sup> maintains that a perfunctory look at the listed social factors by some scholars could point to the facts and bases, why individuals make choice for a vocation in accounting profession instead of other professions. Thus, these socio-economic factors are found to be the major determinants of individuals' choice for accounting vocation in the Citadel of advanced scholarship in emerging nations and the world over. Social assets creation in the work environment gives great impetus for persons to decide on vocation inclination and higher productivity and subsequent enhancement of revenue base for overcoming marginalization and strengthening insertion for justifiable and sustainable growth and development (Asuquo, 2013b).

### **2.4 Starring role of the organization of advanced scholarship and modern accountants**

The trend in any professional training and learning for all the major professions like legal and medial professions had always been for a person to obtain a University degree before being admitted to take professional examinations or go practical training that may eventually lead to attainment of membership in his respective profession. In accounting however, the reverse has been the case (Ajayi, 1981) <sup>[2]</sup>. Before the establishment of any University, Nigerian accountants were trained and educated in England without them necessarily seeing the four walls of the Institution of higher learning. Compare to other professions, training of

accountants was regarded as what should be limited to the old style, "on-the-job" type plus articleship. Little wonder then that even with the establishment of the University system in 1948, accounting was not deemed fit to be included in the curriculum as a major discipline as with medicine and law. It is considered unfortunate that over three to five decades after their inceptions the oldest Institution of higher learning in the country are still deficient in the teaching of accounting as a degree course. Many Institution of higher learning offering accounting degree programmes provide courses leading to the honorable degree of Bachelor of Science in Accounting. Instruction techniques were mostly based on British text - materials, but recently, but recently a mixture of British and American texts materials have become useful probably as a result of the exposure of some University lecturers to American training. Some Universities used only the seminar meeting and visual aids as well. In all cases, efforts have been made to adopt those foreign materials so as to meet local needs (Adeymo, 1997 & Ajayi, 1981).

## **3. Methodology**

### **3.1 Research design**

The research design employed in this study was the descriptive survey design, which was aimed at collecting large and small samples from the population in order to examine the distribution, incidence and interface of factors that influence accounting career choice of students' citadel of advanced scholarship.

### **3.2 Population, sample size, sampling technique and scope of the study**

The population of the study comprised of individuals with accounting knowledge in the Institution of higher learning in AKS and CRS, the population was assumed to be homogeneous with all the individuals having the same attitudes and exposures toward their chosen vocation in accounting. From this unknown population, samples of 200 individuals who have accounting background; one hundred and forty from Calabar, CRS and sixty from Uyo, AKS State respectively, were purposively selected. However, considering the general nature of vocation choice problems amongst individuals who cherry-picked accounting as a profession in a developing learning system and its anonymity with other areas of study, and also for the reason of comparison to stress on analytic point, references were made on other fields of study for the purpose of proper explanation.

### **3.3 Instrumentation, reliability and validity**

The data used for the study were collected through the use of well-developed and validated questionnaire. To ensure that the instrument was valid to elicit appropriate responses from the respondents, the items were structured, the variable for the hypotheses were broken down and transformed into simple questions. The validity and reliability of the instrument were ensured by taking a pre and post tests on the respondents at interval of two weeks.

## **4. Results**

During the course of this study, some hypotheses were formulated and subjected to a test so as to accept or reject them. This test was based on data collected from the samples of the study using four item questionnaires and with the help of chi-square ( $X^2$ ) statistical tool.

**4.1 Test of hypotheses**

**Hypothesis 1**

H<sub>0</sub>: There is no significant relationship amongst job prestige, impressive job title affluence and individuals’ choice for

accounting as a vocation.

H<sub>A</sub>: There is significant relationship amongst job prestige, impressive job title affluence and individuals’ choice for accounting as a vocation.

**Table 1:** Responses on questions assessing the relationship between job prestige, impressive job title and individuals’ choice for accounting as a vocation

Variable	SA	A	D	SD	Total
Job prestige/impressive job title	41	37	22	10	110
Individuals’ choice for accounting as a career	8	20	28	34	90
Total	49	57	50	44	200

Source: Researchers’ field survey, 2021

**Table 2:** Computation of chi-square statistics from table 1

Observed value (O)	Expected (E)	(O-E)	(O-E) <sup>2</sup>	(O-E) <sup>2</sup> /E
41	26.95	14.05	197.40	7.32
37	31.35	5.65	31.92	1.02
22	27.50	-5.50	30.25	1.00
10	24.20	-14.20	201.64	8.33
8	22.05	-14.05	197.40	8.95
20	25.65	-5.65	31.92	1.24
28	22.50	5.00	30.25	1.34
34	19.80	14.20	201.64	10.18
Total				*39.48
Df=3, calculated $X^2 = \sum(O-E)^2/E = 39.48$ , critical $X^2 = 7.82$ , $P < 0.05$ or level of significance = 0.05				

Source: Researchers’ field survey, 2021 & Researchers’ computations.

The result of the analysis revealed that the calculated chi-square value of 39.48 was higher than the critical value of 7.82 at 0.05 level of significance and 3 degrees of freedom. The null hypothesis was therefore rejected while the alternative hypothesis was accepted.

**Hypothesis II**

H<sub>0</sub>: Working environment does not significantly stimulate individuals’ choice for accounting as a career.

H<sub>A</sub>: Working environment does significantly stimulate individuals’ choice for accounting as a vocation.

**Table 3:** Responses on questions determining the relationship between working environment influence and individuals’ choice for accounting as a vocation

Variable	SA	A	D	SD	Total
Working environment influence	50	32	12	8	102
Individuals’ choice of accounting as a career	8	23	40	27	98
Total	58	55	52	35	200

Source: Researchers’ field survey, 2021

**Table 4:** Computation of chi-square statistic using data from table 2 above.

Observed value (O)	Expected (E)	(O-E)	(O-E) <sup>2</sup>	(O-E) <sup>2</sup> /E
50	29.58	20.42	416.98	14.10
32	28.05	3.95	15.60	0.56
12	26.52	-14.52	210.83	7.95
8	17.85	-9.85	97.02	5.44
8	28.42	-20.42	416.98	14.67
23	26.95	-3.95	15.60	0.58
40	25.48	14.52	210.83	8.27
27	17.15	9.85	97.02	5.66
Total				*57.23
Df=3, calculated $X^2 = \sum(O-E)^2/E = 57.23$ , critical $X^2 = 7.82$ , $P < 0.05$ or level of significance = 0.05				

Source: Researchers’ field survey, 2021 & Researchers’ computation

Since the calculated chi-square of 57.23 was greater than the critical value of 7.82 at 0.05 level of significance and 3 degrees of freedom, the null (H<sub>0</sub>) was therefore ejected while the alternative hypothesis (H<sub>1</sub>) was accepted.

**Hypothesis III**

H<sub>0</sub>: Job satisfaction and intrinsic motivation affluence do not

significantly influence individuals’ choice for accounting as a vocation.

H<sub>A</sub>: Job satisfaction and intrinsic motivation affluence do significantly influence individuals’ choice for accounting as a vocation.

**Table 5:** Responses on questions assessing the relationship among job satisfaction and intrinsic motivation affluence and individuals' choice for Accounting as a vocation

Variable	SA	A	D	SD	Total
Job satisfaction and intrinsic motivation	8	23	40	27	98
individuals' choice of accounting as a career	50	32	12	8	102
Total	58	55	52	35	200

Source: Researchers' field survey, 2021

**Table 6:** Computation of X<sup>2</sup> statistic using data from table 3 above

Observed value (O)	Expected (E)	(O-E)	(O-E) <sup>2</sup>	(O-E) <sup>2</sup> /E
8	28.42	-20.42	416.98	14.67
23	26.95	-3.95	15.60	0.58
40	25.48	-14.52	210.83	8.27
27	17.15	-9.85	97.02	5.66
50	29.58	-20.42	416.98	14.10
32	28.05	3.95	15.60	0.56
12	26.52	-14.52	210.83	7.95
8	17.85	9.85	97.02	5.44
Total				*57.23
Df=3 calculated X <sup>2</sup> =∑(O-E) <sup>2</sup> /E=57.23, critical X <sup>2</sup> =7.82, P<0.05 or level of significance =0.05				

Source: Researchers' field survey, 2021 & Researcher's computation

Since the calculated chi-square of 58.12 was greater than the critical value of 7.82 at 0.05 level of significance and 3 degrees of freedom, the null hypothesis was therefore rejected while the alternative hypothesis was accepted.

**4.2 Discussion of Findings**

The empirical and non-empirical findings of the study revealed the followings, which were in line with the previous studies reviewed earlier on in the study: There is a significant relationship between job prestige/impressive job title affluence and individuals' choice for accounting as a vocation. This implies that the prestige attached to accounting profession, possesses some intrinsic values which makes individuals to be more determined in picking accounting as a vocation; there is a significant relationship between working environment influence and individuals' choice for accounting as a vocation. This was confirmed by other studies, it implies that, the nature of working environment will determine who does the job, and the mode of dressing of people involved, which may attract other people to develop interest to do the same work under similar condition; and there is a significant relationship between job satisfaction and intrinsic motivation influence on individuals' choice for accounting as a vocation. This signposts that job satisfaction and intrinsic motivation may induce people to develop interest in accounting professional job.

**5. Conclusion**

The main purpose of the study was to examine the fundamental subjects of those socio-economic factors that stimulate individuals to take accounting vocation as a high-quality profession. It particularly was aimed at determining the factors that influence accounting career choice by individuals in order to establish a sound base for realistic and appropriate vocation choice by the graduates of Citadel of advanced scholarship who may be interested in the accounting profession and practice. Based on findings the study has concluded that; job prestige, impressive job title, working environment, job satisfaction and intrinsic motivation affluence are significant factors that induce accounting vocation choice of individuals of Citadel of advanced scholarship and the general public. Furthermore, as

argued by Asuquo, Akpan & Tapang (2012) <sup>[17]</sup>, Asuquo, 2013b good pension reforms and management and creation of social assets for good revenue base which could stand as strong strategies to reward past of individuals in any profession or vocation can motivate individuals to go into such profession and accounting stand tall in this direction as it is the profession that has virile tools for overcoming exclusion and strengthening inclusion for sustainable development in third world. After a thorough consideration of the facts and findings of this study, the following validations are suggested : Policy makers and professional bodies in accounting should teamwork with government to formulate policies that would help authorities of Institution of higher learning to prepare grounds for the embracement and proper acceptance of accounting learning and physical activities on accounting in their curricula; the individuals who are fascinated in accounting in Citadel of advanced scholarship should consider intellectual abilities and interest when choosing accounting vocation; more learning opportunities should be given to the individuals in accounting to have sound knowledge in the area of information technology and data processing techniques in accounting system to curb discontinuing, dropout and frustration in undertaking accounting vocation; and accounting professional bodies in Nigeria should stop the admission of ill-trained persons into the profession.

They should borrow a leaf form the legal and medical professions. The researcher recommends that a study on devising of policies that will help authorities of Institution of higher learning to prepare grounds for the embracement and proper acceptance of accounting learning and training in their curricula and curricula development to capture counseling on socio-economic variables as well as job choice and prospects. Also a study on other socio-economic factors that can further stimulate individuals to undertake accounting as a choice of vocation is suggested. It is expected that the future limitation of the study would be extended to students and career counselors in secondary schools and NGOs. Also a study on other socio-economic factors that can further stimulate individuals to undertake accounting as a choice of vocation is suggested for inclusion in the future scope

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