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AN EVALUATION OF FACTORS INFLUENCING STUDENTS' CHOICE OF ACCOUNTING AS A CAREER IN UNIVERSITY OF ILORIN, NIGERIA

Fagbemi, Temitope Olamide (Ph.D., ACA)[1]
Kasum, Abubakar Sadiq (Ph.D., ACA)[1]
[1]Department of Accounting, Faculty of Management Sciences,
University of Ilorin, Ilorin, Nigeria.

Abstract

This study assessed the factors influencing students' career choice in accounting. Survey research design was adopted and questionnaire was used to collect the data. The stratified and simple random sampling technique was used to select the sample of 219 students from 100 level – 400 level. The hypotheses were tested using correlation and regression analysis. The study identified personal interest and abilities, job related factors, as well as referent groups (parents, teachers, friends, counsellor), as the major factors influencing students' career choice in accounting. Of these factors, job related factors and referent groups were found to be factors that influence students' career choice in accounting most rather than personal interest and ability. The study recommends that parents should also take more interest in helping their wards choose the best career appropriate to them by considering their interests and abilities.

Key Words: Referent, Student, Accounting, Career, Counsellor and Parents.

1. INTRODUCTION

The choice of a career is a fundamental and very important decision to be made by every individual as it determines fulfillment in the life of an individual. More so for students, the choice of career has to be made early, as it determines the course of study in the university (Korir, 2012). A good career choice should be capable of assisting students in achieving their educational and post-education goals (Beggs, Bantham and Taylor, 2008). On a global basis, Hunt, Falgiani and Intrieri (2004) have argued on the decline in the number of students enrolling into colleges or institutions to study or major in accounting and this has led to dearth of professionals in this field while it has also been observed that candidates admitted to study accounting in Nigerian universities have also declined as a result of not been able to meet the minimum requirements for graduation purpose.

This in turn triggered researchers to conduct study more on this area and identify possible factors influencing students' career choice in accounting in an attempt to proffer solutions to the problem.

The increased interest of researchers in this area has made scholars to come up with several factors influencing students' career choice in accounting (e.g. Rohany and Lee, 2013; Uwaifo, 2011, Lowe and Simons, 1997). According to Lowe and Simons (1997), it was argued that the major factors influencing the choice of major business are earnings, career options, initial earnings, and ability/aptitude. Referents sources (such as; parents and teachers) have been tipped to have had only moderate influence on the course of study selected.

Generally, the major factors highlighted by the various researchers (e.g. Odia and Ogiedu, 2013; Perrone, Zanardelli, Worthington and Chartrand, 2001) can be categorized into: personal interests and abilities, job related factors, and influence of referent groups (friends, parents, and teachers). This study therefore, examines the factors influencing accounting as a career choice in Nigeria, as most studies are from bigger economic climes.

In Nigeria, many youth go into unsuitable careers due to ignorance, inexperience, peer pressure, advice from friends, parents and teachers or as a result of the prestige attached to certain jobs without adequate vocational guidance and career counseling (Salami, 1999). Consequently, many of them are unsuited for their careers as they usually find themselves in jobs where they could not satisfy their value needs. When this occurs, they constitute nuisance to themselves and their employers. They are usually unable to contribute meaningfully to the society and ultimately become liability to the nation (Issa and Nwalo, 2008).

Uwaifo (2011) noted that entering into the wrong career can adversely affect one's emotional and mental health as a result of dissatisfaction and unfulfilled dreams. Secondly, a wrong choice of career may lead to constant or continuous job insecurity and lastly, it may lead to bad planning and wrong entry into a profession or career. This can mar one's happiness for life as a result of the resultant maladjustment which may also directly lead to instability. This has been a major challenge in the accounting profession in Nigeria as most students have been observed to choose a career in accounting for the wrong reasons (Uwaifo, 2011). While some students choose accounting due to the perceived prestige associated with the profession, others choose it for the perceived job security, while some choose it as a result of the influence of parents, friends or teachers. This then results in a decline in quality and quantity of chartered accountants in Nigeria. Hence, the need for careful thought and proper evaluation in making a choice cannot be over emphasized. In view of this, the study:

i. examines the relationship between students' career choice in accounting and personal interest;
ii. determines the level of relationship between job-related factors and students' career choice in accounting; and

iii. assesses the extent to which referent groups have association with students' career choice.in accounting.

In the light of the specific objectives of this study stated above, the following hypotheses have been formulated to guide the study.

i. H_1: There is no significant relationship between personal interests and abilities, and students' career choice in accounting.

ii. H_2: Job related factors do not have significant influence on students' career choice in accounting.

iii. H_3: Referent groups do not have a significant influence on students' career choice in accounting.

2.0 LITERATURE REVIEW

Conceptual Issues: Career and Career Choice

Indeed, a career is an extremely important part of an individual's life. It is through employment that an individual earns a living to support themselves and others; as well as reach out to community (Rohany and Lee, 2012). Hence, the importance of hard work cannot be denied. Super (1957) argued that career includes preparations made by an individual prior to joining the working world, when an individual actually enters the working environment as well as other roles taken on after retirement. The career of an individual is not only limited to the performance of duties but it also spans across acquiring trainings that will give such individuals the opportunity to express their feelings and desires (Bayraktaroğlu, 2006 cited in Kaygin and Gulluce, 2013). According to Moreland (2006), the career development of an individual is related to having a profession that brings profit.

According to Rohany and Lee (2012), if an individual is not guided and assisted, he will not be able to make a career choice in congruent with his own personal requirements. If the selection made is inaccurate, the person would have wasted his time and energy until a more fulfilling career is found. Career choice involves making compromise which involves choosing a career which one can make maximum use of one's interests and capabilities in such a manner that will satisfy his goals (Ginzberg, 1972).

Holland (1992) stated that, career choice is an expression of, or an extension of, personality into the world of work, followed by subsequent identification with specific occupational stereotypes. Career choice of individual depends on many situational and organizational factors and is important for individuals (Price, 2009). Price further believed that making the choice of profession means a lot for the individual in terms of guiding and shaping the life. Due to the fact that, the choice of profession for an individual is the means of income-generating, job satisfaction, providing security, having respect and success; understanding the career choices and the career decisions of the individuals is an important component of recruitment and retention strategies.

The career decision covers the training decisions, as well as the professional decisions (Bright, Jim, Pryor, Robert, Harpham and Lucy. 2005). Career decision-making difficulties arising from relevant emotional, and personality sources, are among the most important challenges that college students may face (Saka and Gati, 2007).

Theoretical Review

According to Leung (1999), career theories are majorly categorized into two. The first group consists of 'career development theories', which conceptualizes that career development is a sub-component of human development. This group of theorists opined that, career development is similar to the process of human growth and development with multiple stages and individuals are expected to fulfill a number of career developmental tasks. Examples of these theories are: self concept theory of career development, self efficacy theory, theory of occupational choice (Super 1957, Bandura 1982, Roe 1990, Ginzberg 1972).

The second group consists of 'career choice theories' i.e. trait-factor theories that explains how career choices are made and what constitutes a 'good' career choice. Examples are: Holland's (1985) theory of career interests and personality, and Brown's (1990) values based theory of occupational choice. Prominent among these theories are: Roe's theory of occupational choice and Holland's theory of career interest and personality.

Roe's Theory of Occupational Choice

Roe (1962) opined that career choice is based on childhood orientation or experience at home to satisfy needs; and that people choose occupation that satisfies important needs. Akinade, Sokan and Oserenren (1996) posited that this theory see one's need as the main determinant of the nature of an individual's interests including vocational interest. It was Roe's contention that the type of home an individual comes from influence his vocational aspirations. Roe stated that early childhood experiences affect career choice and that an individual is likely to choose a career that reflects the psychological climate of the home he/she grew in. Uwaifo (2011) also noted that a person's parental orientation and his social milieu, wield greater influence in the development of basic attitudes, interest and capacities, which will be given expression in the general pattern of adult life in his personal relations, in his emotional reactions and his vocational choice. According to Avugla (2011), every individual is born with certain psychological predispositions and physiological and physical factors which interact with the home environmental conditions like child rearing practices, and a need hierarchy develops. The child rearing practices are associated with emotional climate.

Zunker (1990) agued that people from warm home will opt for people oriented jobs or services (from accepting, loving and protecting home) and the child from rejecting, neglecting and casual loving home will grow up to be interested in non-person-related career like technology, transportation and science. A major shortcoming of this theory as identified by Roe and Lunnenborg (1990) is that there is no direct link between parent-child relations and occupational choice.

Brown (1990) also pointed out that the theory failed to provide an adequate explanation of how socio-demographic variables interact with career choice and lack of insight into career decision making process itself. Hence, Holland's theory of career interests and personality has been suggested.

Holland's Theory of Career Interests and Personality

A major theory which explained in details how career choice is made and what influences it, is the Holland's theory of career interests and personality. The study of Holland (1985) noted that, once individuals find a career that fits their personality, they are more likely to enjoy that particular career and to stay in a job for a longer period of time than individuals whose work do not suit their personality. According to Zunker (2008), the major viewpoint is that a person's choice of a vocation is an expression of his personality and that interest inventories are expression of personality and their preferred work environments. According to this theory, people search for environment that will allow them to exercise their skills and abilities, express their attitudes and values and to take on agreeable problems and avoid those found to be disagreeable (Igbinedion, 2011).

Unlike most other theories which emphasize the matching of individuals' abilities to particular jobs, this theory model centers on how individuals with given personality characteristics are likely to react in work environments that are congruent with their characteristics (Igbinedion 2011). Various studies have adopted this theory. Examples are (Felton, Buhr and Northey, 1994; Onyoase and Onyoase, 2009). As noted by Igbinedion (2011), one of the major significance of Holland's tenets is that, vocational satisfaction, stability and achievement depend upon the congruence between one's personality and the environment (composed largely of other people).

Empirical Studies

Odia and Ogiedu (2013) conducted a study on three (3) Nigerian universities on the factors affecting students' career choice in accounting in Nigerian Universities. A sample of 300 students was used and data analysed using percentage analysis, independent t-test, and regression analysis. The study showed that personal factors and job related factors such as students' interest, prospect of high paying job, and performance in secondary school had the major influence on the choice of accounting by university undergraduates. The study showed an agreement of over 85% for items relating to personal factors in the questionnaire.

Borchert (2002) also carried out a research on career choice factors of High School Students. It aimed at finding out how influential were factors of personality, environment and opportunities in making career choice. The study identified the most important factor within these three factors that 2002 Germantown High School senior students used in deciding upon career choices. Using a survey method with a sample of 325 respondents, the findings revealed that, personality factors were identified as most important in choosing career. Environmental factors were not significant in making their choice, though they did not show outright disregard for them.

There are opportunities for educational facilities and industries where students find themselves intellectually qualified for certain areas but lacked money needed to complete their training.

Adjin (2004) also researched into career choice in senior secondary schools: a case study of Sogakope Secondary and Dabala Secondary Technical Schools in the Volta Region of Ghana and used descriptive research design. The result of the study showed that interest was the most motivating factor that influenced career choice among students in Sogakope Senior Secondary and Dabala Secondary Technical Schools considering: ability, interest, monetary reward, and prestige. Also majority of the students of Sogakope and Dabala second cycle schools received help from their parents/guardians in choosing career and some gave no reason for making their choices. This is in support of the findings of various other authors such as Cohen and Hanno (1993); and Byrne and Wills (2005).

Cohen and Hanno (1993) using a cognitive-based theory, examined the psychological and behavioural aspects of the students' choice of career in an experimental setting. They conducted a research with 287 students who had either declared or intended to choose accounting as a career. Their findings indicated that success in introductory courses, math background, and work load were the major factors influencing a student's decision on career choice.

Al-Rfou (2013) carried out a research on factors that influence the choice of business as a major. A sample of 180 students was used. The study discovered that job related factors such as future earnings, career options and occupational prestige are the major influence on career choice. Studies carried out by Moy and Lee (2002); Teo and Poon (1994) have also identified the most influential factors to be job related factors such as: the job itself, compensation or security, and work environment. Myburgh (2005) using a sample of 550 students of which only 478 questionnaires were filled, carried out a research on 'an empirical analysis of career choice factors that influence first-year accounting students at the University of Pretoria: A cross racial study'. The primary objective of the research was to analyze whether the factors that affect the choice of accounting as a career differs for various racial groups, and if so, how. The study showed that; performance in accounting at school and the advice given by parents, relatives and school teachers, greatly influenced the students' decision to choose accounting as a career.

Okeke (1996) also studied the relationship between parental occupations and their children's occupational preferences. The study found that 60% of the children were willing to take after their fathers' occupations (medicine) while 23% were willing to follow their mothers' occupations (nursing). Ferry (2006) researched into factors influencing career choices of adolescents and young adults in rural Pennsylvania. The qualitative study explored factors that play key roles in rural high school seniors and young adults career choice process. The cultural and social context of family and community were found to be instrumental in how youth learn about careers and influential in the choice process. Kim, Markham and Cangelosi (2002); Mauldin, Crain and Mounce (2000) in their respective studies also reported that the influence of referent groups such as: parents, high school teachers, and friends play a very important role in career choice.

3.0 METHODOLOGY

The research design adopted in this study is a survey. A survey of the accounting students of the University of Ilorin was carried out for the purpose of the research work. The entire undergraduate accounting students in the University of Ilorin i.e. 100level – 400level students in the accounting department during the 2013/2014 academic session formed the population. The sample size was calculated using the formular:

Table 1: Demographic Distribution of respondents

		Frequency	Percent	Cumulative Percent
Gender	Male	113	55.4	55.4
	Female	91	44.6	100.0
	Total	**204**	**100.0**	
Age	<25years	186	91.2	91.2
	>25years	18	8.8	100.0
	Total	**204**	**100.0**	
Level	100L	58	28.4	28.4
	200L	55	27.0	55.4
	300L	44	21.6	77.0
	400L	47	23.0	100.0
	Total	**204**	**100.0**	

Source: Field Survey (2014).

Test of Hypotheses

Correlation Analysis of Data on Personal Interest and Abilities (PIA)

H_o: There is no significant relationship between personal interests and abilities, and students' career choice in accounting.

This hypothesis was tested using both the Kendall's correlation and the Spearman's Rank correlation. Table 2 presented the Kendall's tau correlation results and this showed that although there is a positive correlation between the dependent variable; students' career choice in accounting (SCCA) and the independent variable personal interest and abilities (PIA), the relationship is very weak. It also revealed that there is no significant relationship between PIA and SCCA at $p < 0.05$.

Table 2: Kendall's tau Correlation Matrix

		SCCA	PIA
SCCA	Correlation Coefficient	1.000	.016
	Sig. (2-tailed)	.	.763
	N	204	204
PIA	Correlation Coefficient	.016	1.000
	Sig. (2-tailed)	.763	.
	N	204	204

Source: Field Survey (2014).

The Spearman's Rank correlation (Table 3) shows that there is a correlation of 2% i.e. only 2% of the changes in students' career choice in accounting can be traced to personal interest and abilities. In addition, at a 5% significant level, there is no significant relationship between PIA and SCCA. It was concluded therefore that the null hypothesis is not rejected that there is no significant relationship between Personal interest and abilities, and Students' Career Choice in Accounting.

Table 3: Spearman's Rank Correlation Matrix

		SCCA	PIA
SCCA	Correlation Coefficient	1.000	.020
	Sig. (2-tailed)	.	.772
	N	204	204
PIA	Correlation Coefficient	.020	1.000
	Sig. (2-tailed)	.772	.
	N	204	204

***Source**: Field Survey (2014).*

Regression Analysis of Data on Job Related Factors

H_2: Job related factors do not have significant influence on students' career choice in accounting.

The summary of the result regression model of JRF (Job Related Factors) on Students' Career Choice in Accounting (SCCA) is presented in Table 4. The R-value of 0.621, shows that the variables are positively correlated. The value of R^2 which is 0.525 explains the proportion of variance in SCCA that is accounted for by JRF. This means that only about 53% of the variation in SCCA is explained by JRF which connotes a fairly strong relationship.

Table 4: Summary of Regression model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.621	.525	.512	1.10345

***Source**: Field Survey (2014)*

The ANOVA (Table 5) shows an F-value of 10.409 (sig 0.001) showing that there is a very strong relationship between the dependent variable (SCCA) and the independent variable (JRF).

Table 5: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.674	1	12.674	10.409	.001
	Residual	245.954	202	1.218		
	Total	258.627	203			

***Source**: Field Survey (2014).*

Table 6 shows the coefficient estimates which revealed that JRF is significant at P<0.05. This indicates a positive relationship between JRF and SCCA.

Table 6: Coefficient Estimates

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.610	.558		1.094	.275
	JRF	.439	.136	.221	3.226	.001

Source: Field Survey (2014).

Regression Analysis of Data on Referent Groups

H_0: Referent groups do not have a significant influence on students' career choice in accounting.

The summary of the result regression model of RG (Referent Groups) on Students' Career choice in Accounting (SCCA) is presented in Table 7. The R-value which indicates the level of correlation shows that the variables are highly positively correlated ($r = 0.783$). The value of R^2 which is 0.682 explains the proportion of variance in SCCA that is accounted for by RG. This means that about 68% of the variation in SCCA is explained by RG which connotes a high relationship.

Table 7: Summary of Regression model between SCCA and RG

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.783	.682	.610	1.11370

Source: Field Survey (2014).

The ANOVA (Table 8) shows an F-value of 6.516 ($p < 0.05$) showing that there is a strong relationship between the dependent variable (SCCA) and the independent variable (RG)

Table 8: ANOVA.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.082	1	8.082	6.516	.011
	Residual	250.546	202	1.240		
	Total	258.627	203			

Source: Field Survey (2014).

Table 9 shows the coefficient estimates which revealed that JRF is significant at $p < 0.05$. This indicates a positive relationship between RG and SCCA.

Table 9: Coefficient Estimates

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.858	.223		8.327	.000
	RG	.295	.116	.177	2.553	.011

Source: Field Survey (2014).

4.0 *Discussion of Findings*

The analysis and results of the data were presented in Tables 1 to 9. Table 1 shows the distribution of respondents on the basis of demographic variables on factors that influence students' career choice in Accounting. Tables 2 – 9 show the analysis of hypotheses tested. The hypotheses were tested using correlation and regression analysis. The three (3) hypotheses were tested at 0.05 alpha level of significance and the following results obtained:

i. Personal interest and abilities, was found not to be significant at 5% level of significance. Therefore, the null hypothesis is accepted and it was concluded that personal interest and abilities do not have a significant relationship on students' career choice in accounting.
ii. Job related factors, according to the analysis of questions was found to have a major influence on students choice of accounting. Testing the hypothesis at 5% significance level, the null hypothesis was not accepted. It was therefore concluded that job related factors have significant influence on students' career choice in accounting.
iii. Referent groups such as: parents, teachers, friends, and counsellors according to the analysis of the questions were found to have a major influence on students' choice of accounting. At 5% significance level however, the null hypothesis was rejected. In conclusion, referent groups were found to influence students' career choice in accounting but it is not the major influence.

These findings are in support of various other researchers such as Moy and Lee (2002), and Al-Rfou (2013). Moy and Lee (2002) found that the job itself, compensation or security, and work environment were the major influence on students' career choice in accounting. Al-Rfou (2013) also found that future earnings, career options and occupational prestige are the major influence on career choice. Personal interest and abilities, was also found to have a very weak relationship with students' career choice of accounting but was not found to have a significant influence on it. This result may account for the reasons why some students grapple with passing accounting courses and their eventual withdrawal from their studies as a result of poor performance.

Various referent groups such as: parents, teachers, friends, and counsellors were found to be the major influence but there was a relationship between referent groups and students' career choice in accounting.

5.0 SUMMARY, CONCLUSION AND RECOMMENDATIONS

This study identified the major factors that influence students' career choice in accounting to be: personal interest and abilities, job related factors, and referent groups. It also found that students consider job related factors such as: job availability, high pay, job security, and attractive working conditions, most important in choosing a career and most accounting students chose accounting due to availability and security of jobs as well as high earnings. Parents, school teachers and counselors were also found to play a significant role in the decision of a student to choose accounting as a career.

Based on the summary and conclusions drawn, the following recommendations are hereby suggested:

i. Students should consider their interest and abilities more when deciding on what career to choose in preference to future monetary gain to be derived from such a career.
ii. School teachers and counselors should be well trained and equipped in counseling knowledge to enable them assist students when making their decision on career choice.
iii. Parents should also take more interest in helping their wards choose the best career appropriate to them by considering their interests and abilities.

Finally, future research direction should be geared towards evaluating a ten-year period of consecutive students' enrolment for the accounting programme in the University to further buttress the extent of the generalization of the findings of this study.

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