

Factors That Influence Students' Choice for an Accounting Major: An Ethnic Based Study

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Abstract. Applying self-theory, this study assesses if culture, based on ethnic groupings, mediates the interaction between a student's psychological awareness and "own" environment in the choice to pursue an accounting major. Regarding approach, the study adapts and extends Paolillo and Estes (1982) 12 choice factors and accepts Baskerville's (2005) proposal that the application of Hofstede's cultural categorisation should be applied to ethnic groups rather than nations. The results are based on responses from 119 Ghanaian students that are classified based on "self-references" into the widely applied individualistic-collectivist dichotomy emanating from the three-mode division of psychological awareness into "significant others", "materials" and "beliefs". The results based on one-way ANOVA, Student's t-tests, and Tukey's HSD multiple group comparison suggest that patrilineal ethnic clusters in Ghana seem to be influenced by "significant others" consideration in the choices, whereas matrilineal ethnic clusters seem to be influenced by "materials" in their choices. Ethnic clusters in the Northern part of Ghana seem to be influenced by belief factors. More importantly, ethnic clusters that are relatively more individualistic seem to be influenced by "material" considerations whereas ethnic clusters considered "collectivist" are influenced by "significant others" considerations in their academic major choices. Based on the evidence in this study, a one size fits all student's recruitment strategy, by universities, across ethnic clusters may have limited relevance. Additionally, recruitment strategies should target high schools and high school graduates waiting to start university education.

Keywords: allocentric, collectivism, culture, ethnicity, group, hofstede, idiocentric, individualism.

1. Background

The accounting profession is lacking behind other professions in its ability to attract quality students (Schoenfeld *et al.* 2017, MacNeill and McInnes 1979, Hermanson, Hermanson and Ivancevich 1995, Paolillo and Estes 1982) and this may begin to affect the ability of the accounting profession to fulfil its social function. Paolillo and Estes (1982) – *P&E hereafter* – argue that a first step to inducing talented persons into the accounting profession is to understand the factors that attract them to the profession. Indeed, a major and recognisable step towards a profession in accounting is the decision by a student to pursue an

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accounting major at the tertiary level (Gul *et al.* 1989). Whereas studies have examined the factors that influence the decision to pursue a career choice in accounting, very few studies have explored the choice of students to major in accounting. Interestingly, most of these studies about career choices use students as surrogates (Jones *et al.* 2016, Evans 1974, Bagley *et al.* 2012) and have sought to project their findings to career choices based on the decision to major in an academic discipline. Invariably, the pursuit of an accounting major may not necessarily be related to a desire to pursue accountancy as a career and hence it may be more beneficial if separate studies are conducted on the reason for the choice of students to major in a discipline. Admittedly, however, pursuing a major in accounting enhances the likelihood of choosing accounting as a career.

Gul *et al.* (1989) suggest that future studies on career choices should incorporate considerations of cultural variations. Auyeung and Sands (1997) – *A&S hereafter* – proceed on this argument and confirm that cultural variables influence student choice of an accounting major. This study follows A&S as well as Myburgh (2005) and attempts to confirm the implication of culture variations on the decision by students within Ghanaian universities to pursue an accounting major. To be specific, the objective of the study is to ascertain if students' choice to pursue a major in accounting is influenced by ethnic background. In doing so, the study will seek answers to the following questions;

- I. Are there significant differences between the major ethnic groups in Ghana regarding the reasons to pursue an accounting major and can these differences be extrapolated internationally?
- II. Are there significant differences in the reasons for pursuing an accounting major based on Hofstede's, *Individualism-Collectivism* cultural dichotomy?

Ghana is a multicultural society with heightened competition among various tertiary institutions to attract fee-paying students locally and overseas. Currently, there are multiple universities and campuses in each of the ten regions of Ghana, with each university offering a bachelor's program in Accounting as one of its course offerings. The recent conversion of the polytechnics to universities has further added to this number. This trend perhaps emanated from the liberalisation of the education sector, coupled with an increasing population and various initiatives that have improved access to basic and secondary education. The attraction of Ghana as a destination of study for international students could be due to the relative political stability, economic progress and general perception of delivery of quality education. In this fierce competition, a better understanding of the factors that affect academic choices may be useful to universities in sharpening their recruitment and attraction strategies. This is imperative because at the very least universities will need to attract prospective fee paying students from other regions and internationally if they are to remain sustainably viable. Considering the varied cultures that universities hope to attract students from,