



# The synergetic effect of initial accounting courses, students performance, and professional guidance on accounting career

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## ABSTRACT

The main objective of this study was to assess the synergetic effect of initial accounting courses, students' performance, and professional guidance on accounting career. The rationale was that students who performed well in the initial accounting courses were expected to excel in the other advanced accounting courses, given the chronological nature of accounting courses. students were also expected to transfer the same knowledge to the accounting practice in the business world. This would be possible due to students' relatively higher understanding and appreciation of accounting. It was also expected that professional guidance specific to the accounting career gave students adequate insights into the discipline that heightened the probability of choosing an accounting career. A conceptual framework was used to explain the key factors studied that indicated the interactive relationships. four theories were used, including wearing two hats theory, social learning theory, theory of consumer behavior, and theory of reasoned action. The study population was the bachelor of commerce students from 29 Kenyan Universities. The sample comprised of the selected bachelor of commerce students from the selected twelve Kenyan Universities. The findings revealed a positive significant synergetic effect of the first course in accounting, students' performance, and professional guidance on accounting career. The study concluded that the three variables' synergetic effect was more significant than the sum of the individual variables. the study's contribution to knowledge is that the survival of an accounting career should be pegged on the synergetic effect of the first course in accounting, students' performance, and professional guidance. unless this is adopted, accounting career's survival will still be at risk and remain unresolved.



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## 1. Introduction

Accounting career used to be at the apex of all other social sciences in the 19th century [1]. Societies viewed accountants as highly prestigious professionals with integrity [2]. Accounting profession was ranked high in the academic ladder as those of medicine, engineering, and law [2]. Accountants were paid high salaries when compared to other social science professions. These facts notwithstanding, today, accounting profession has been submerged by other social sciences such as finance and it is at the verge of collapsing. Research has showed that accounting career is not popular to students in most Universities across the world. Further most organizations have reported on the low quality of accounting graduates which do not match employers' expectations and requirements [3]. To resolve the 'bottle necks' surrounding Accounting Career, the current study

concentrated on the preamble issues. These included the initial accounting courses, students' performance in the courses and professional guidance given to students relevant to accounting career.

It was expected that the initial accounting courses would pave students' way to accounting career [4]. This was based on the chronological nature of the courses. For instance, in the accounting cycle, knowledge acquired in the preliminary stages was carried forward to the next stage. This was expected to boost accounting career in the universities and the practice of accounting in the business world [5]. The reality would be achieved if the basic accounting concepts and principles were mastered by students at the earliest opportunity possible since this was transferable to other advanced accounting courses [6]. It therefore implied that students' performances in the Initial Accounting Courses were significant since they determined the career options to be selected. It was also expected that good performance in the initial accounting courses would heighten students' likelihood to choosing Accounting Career than the contrary [7]. Facilitation of these processes would be engineered by the input of the professional accounting guidance from the accounting professional bodies such as The Institute of Certified Public Accountants of Kenya (ICPAK) and qualified accounting Instructors.

These facts notwithstanding, research has shown that accounting career is not popular to students [1], [2], [5]. This pointed out to relative failures in the delivery of accounting courses, poor performance in accounting courses by students and inadequate professional accounting guidance given on Accounting Career. Prior studies on the issues facing Accounting Career had focused mainly on other aspects such as earnings, job opportunities and career advancements [1]. Synergetic effect of Initial Accounting Courses, Students Performance and Professional Guidance on Accounting Career was lacking. The main problem of the study was the unpopularity of Accounting Career amongst students and the poor quality of accounting graduates from the Universities [8]. These problems seemed to have originated from Initial Accounting courses, Students Performance and Professional Guidance. Initial Accounting Courses stood as either gateways or gate-outs towards Accounting Career [2]. The observed low uptake of Accounting Career pointed out to relative failure in the delivery of the courses which affected not only the uptake of the career but also the practice of accounting in the business world [5].

Research showed that most students had developed poor perceptions towards the courses, and they believed that accounting was a boring career [8]. A report from World Bank and International Monetary Fund stated that due to lack of qualified accounting graduates, accounting jobs were given to less qualified persons. Further, research also showed that most students did not comprehend the whole procedure of accounting cycle. This explained why most students obtained low marks in the Initial Accounting Courses and the entire accounting Career at large given the chronological nature of the course [9]. The multiplier effect was witnessed on a mismatch between poor skills posed by fresh accounting graduates and employers expectations and requirements [3]. This called for an immediate action to be undertaken to save Accounting Profession from collapsing.

Numerous studies have been conducted on the issues surrounding Accounting Career with focuses mainly on earnings [2], job opportunities [1], and career advancement [10], first course in accounting [11], students' performance and Instructors influence [6] only. The synergetic effect of Initial Accounting Course, Students Performance and Professional Guidance on Accounting Career was lacking. The current study was necessitated by: (1) Low uptake of Accounting Career. (2) Poor skills posed by fresh accounting graduates on entry into the job market. (3) Meeting the 47th multiplier requirements of Kenya's devolved County Governments and achieving Kenya's vision 2030. Objective: Assessing the synergetic effect of Initial Accounting Courses, Students Performance and Professional Guidance on Accounting Career. Null Hypothesis: There is no significant synergetic effect of Initial Accounting Courses, Students Performance and Professional Guidance on Accounting Career. Literature Review: Both theoretical and empirical literatures were reviewed from Prior studies. These were compared against the current study and gaps discussed. The study applied the following theories: Wearing Two Hats, Social Learning, Consumer Behavior and reasoned Action Theories. The study also used the following variables: Initial Accounting Courses, Students Performance, Professional Guidance and Accounting Career.

The Theory was developed by Krumboltz [12]. This theory incorporates Learning experiences including acquiring (or failing to acquire) work habits and problem-solving skills. The Theory is important to the current study since it highlighted the importance of what he called self-observation

generalizations. That is, people compare their own performance, skills, and abilities with some standard and draw conclusions about their competence and worth. Prior knowledge of accounting would also act as a motivating factor that the students are good in accounting, and this would influence their Accounting Major decisions [13], [14]. Similarly, to the current study, non-completion and understanding of the whole process of Accounting Cycle would lead to mass failure in Initial Accounting Courses and this would impact negatively on students' choice of Accounting Career [9].

Both studies believed that students career decisions could be influenced and thus changed positively depending on the prevailing circumstances. In the current study both career guidance and Initial Accounting Courses Instructors were believed to influence students towards Accounting Career. However, Social Learning Theory concentrated on career choice and career developments, but the current study considered career choices, whether a student chose Accounting Career or Not. 'Wearing Two Hats' Theory: The Theory of Wearing Two Hats was developed by Jayaprakash [15]. It sought to explain the dual effects of transactions, understanding that the entries are reversed when approached differently. The theory focused on delivery of Initial Accounting Courses topics. The theory was applied by Ajzen [15] as a delivery method in financial accounting. "Wearing Two Hats Theory" is important to the current study as it focuses on the double entry concept of bookkeeping. Initial Accounting Courses introduces students to the basic concepts of accounting which are applicable in the entire Accounting Career.

The theory of Reasoned Action (TRA) was developed by Ajzen [16]. It sought to explain the reasons which lead students to behave in each manner. The Theory is important to the current study as it has been incorporated to explain the relationship between Introductory Accounting Course and choice of Accounting Major with the effects of students' performance and career guidance in the Bachelors of Commerce program. According to the Theory of Reasoned Action, the following facts applied. Theory of Consumer Behavior: This theory was developed by William Stanley Jevon, a British Economist. It explains the consumers behave given alternatives. The Theory focuses on a consumer whose aim is to maximize utility. The Theory is important to the current study because the choice of Accounting Major is a utility that should be maximized. The consumers in this case are the students whose aims are to maximize satisfaction (utility) from the choice of Accounting Major given Introductory Accounting Course, students' performance, and Career Guidance.

Numerous studies on Initial Accounting Courses focused on students perceptions towards the course which was full of criticisms. This was evidenced by the way students viewed Initial Accounting Courses; as number oriented, based on procedural rules and regulations and therefore boring [8]. This finding has been supported by several studies carried out in many universities across the world including: The United Kingdom universities, where students reported that the delivery of Initial Accounting Courses had a problem since the contents were mainly rule based. This could have sent negative signals to most students towards the course and Accounting Career at large [17, 18]. In USA, study it was established that most students were compelled to study the courses to obtain their degree certificates otherwise they preferred other career options to accounting [19]. In New Zealand Universities, most students perceived the Initial Accounting Courses to be dull as they were dominated by procedural rules such as double entry and accounting principles which ran into the entire Accounting Career. These had to be adhered to and this made the courses boring [20]. The prior studies just critiqued the nature of accounting courses which they pegged on students' poor perceptions towards the course. However, the studies did not investigate measures which were necessary to reverse the prevailing circumstances. For instance, the teaching of Initial Accounting Courses required qualified accounting Instructors, with proper teaching experiences due to the chronological nature of the courses. Further, the significant roles played by professional Guidance and qualified accounting Instructors to change students' negative perceptions towards Accounting Career were ignored.

Prior studies established that most students performed below average in the Initial Accounting Courses. The multiplier effects were witnessed in poor performance in other advanced accounting courses. This was due to the chronological nature of accounting, whereby, missing step one would make the other steps non comprehensible. This was evidenced by students' lack of mastery of the basic concepts in the courses. A study by Swanson compared performances of two groups of students in Initial Accounting Courses: those with mastery of accounting basics and those without [9]. Findings revealed that those with the basics of Initial Accounting Courses outperformed their

counterparts. Similar findings were established by the studies conducted by [6], [7] that there was a positive significant influence between students' performance and the choice of Accounting Specializations. Other studies produced contradicting results that there was no relationship between performance in Initial Accounting Courses and Accounting Career [21]. However, the studies gave mixed findings as far as students' performance and Accounting Career was concerned. The studies concentrated on students' performance and choice of Accounting Career only. The focus of the current study, on the other hand, was performance in conjunction with the Initial Accounting Courses, Students Performance and Professional Guidance on Accounting Career.

Research has also shown that most students were not given accounting professional guidance. This was evidenced by the fact that those who chose Accounting Career remained disturbed throughout the grace period given them to make changes. A study by [22] established that Kenyan students were not given adequate accounting professional guidance. This was evidenced by the preference given to the meeting of cluster points against accounting professional guidance. However, the synergetic effect of Initial Accounting Courses, Students Performance and Professional Guidance on Accounting Career was lacking. A conceptual framework is a model which shows the major variables examined in the study and the interrelationships that exists between them. It creates ideas by linking them up to deal with the problem at hand. In the current study the variables conceptualized included, Initial Accounting courses, Students' performance and Professional Guidance as independent variables and Students' with Accounting Career used as a Dependent variable.



Fig. 1. Conceptual Framework

H<sub>01</sub>: Denotes the significant relationship between Initial Accounting Course, Students Performance, Professional Guidance and Accounting Career. From the conceptual Fig 1 above, a synergetic relationship of Initial Accounting Course, Students Performance, and Professional Guidance is shown on Accounting Career. The testing of the hypothesis and results therein is shown under analysis section of the study.

## 2. Method

The study used a cross sectional research design as data was collected at once. A drop off system was applied whereby each student was given questionnaires to fill during lessons and then collected by the end of the lectures. This was to avoid compromising the responses by students as it required each student's personal opinions. The target population were the Bachelors of Commerce students from year one to year four in the selected 12 Universities, from all the regions in Kenya. This was a good representation of the true views of all Kenya's students. Sampling technique adopted was stratified random and purposive sampling design. This was conducted from the twelve selected Kenyan Universities. In this model, a composite of all the three variables was formed and coded as . The choice of Accounting Career was then regressed on The Initial Accounting Courses using a binary logistic regression model as shown in the Model below:

$$\text{Log}_e \left( \frac{P(Y)}{1-P(Y)} \right) = \beta_0 + \beta_1 X + \varepsilon \quad (1)$$

$P(Y)$  = Probability of a student choosing Accounting Career

$\frac{P(Y)}{1-P(Y)}$  = Odds ratio of a student choosing Accounting Career

$\beta_0$  = Constant coefficient

$\beta_1$  = Coefficient of the Initial Accounting Courses

$\beta_2$  = Coefficient of student's performance (Professional Guidance)

$\beta_3$  = Coefficient of Professional Guidance

$X_1$  = The Initial Accounting Courses

$X_2$  = Student's performance

$X_3$  = Professional Guidance

$\varepsilon$  = Error term

Significance of the coefficient  $\beta_1$  in the Model was used to test  $H_{01}$ .

All the study variables, Initial Accounting Course, Students Performance and Professional Guidance were regressed together based on the mentioned model. This was to analyse the synergetic effect as shown in the Table 1.

Table 1. Synergetic effects model summary

Regression model				Statistic		Value
Logistic regression				Number of obs	=	330
				LR Chi2 (1)	=	8.231
				Prob> chi2	=	0.001
				Pseudo R2	=	0.455
Log Likelihood = -178.02107						
	Coeff.	Std. Err.	Z	P>z	[95% Conf. Interval]	
Composite Variable	-0.259	0.233	-1.97	0.003	-0.916	-0.023
_const.	-0.879	0.140	-6.921	0.000	-1.243	-0.695

From Table 1, the study has the goodness of fit section and the coefficient section. In the goodness-of-fit part, the study had LR Chi2 = 8.231 with a p-value of 0.001. The study used the Chi2 value and its p-value to check for the significance of the model fit. Since the p-value is less than 0.05, the Chi2 value implies that the model is significant and adequately fits the data compared to an empty model.

The Pseudo R2 (= 0.455) implies that variations in the composite variable account for 45.5% of the total variations in the log likelihood of a student choosing Accounting Career. In the coefficient section, the study obtained that the coefficient of the composite variable to be -0.259 with a p-value of 0.003.

Based on the coefficients in Table 1, the study obtained the following logistic regression equation.

$$\text{Log}_e \left( \frac{P(Y)}{1-P(Y)} \right) = -0.879 - 0.259X * \dots \quad (2)$$

To test for the significance of the joint effect (composite variable), the use the corresponding p-value (= 0.003). Based on the obtained p-value, the coefficient, and thus the joint variable is significant at 0.05 level of significance. That is, Initial Accounting Courses, Students' performance and Professional Guidance have a significant synergetic effect on the choice of Accounting Career. This means that any improvement in the synergetic effect (composite variable) by one unit would increase the log odds of students choosing Accounting Career by -0.259. From the coefficient of the composite variable, the odds ratio of choosing accounting corresponding to a unit increase in the joint variable is given by .

Since the p-value was less than 0.05, the study inferred that there was a significant proportional change in the odds of a student choosing Accounting Career by 0.772 due to a unit increase in the synergetic variable. Since the p-value is less than 0.05, the study rejected the null hypothesis  $H_{01}$  at 5% level of significance about the non-significance that there was no synergetic effect of Initial Accounting Courses, Students' Performance and Professional Guidance on the choice of Accounting Career in Kenyan universities. The study accepted an alternative hypothesis that there was a synergetic effect of Initial Accounting Courses, students' performance, and Professional Guidance on the choice of Accounting Career in Kenyan universities.



### 3. Results and Discussion

This decision implied that Initial Accounting Courses, Students' performance, and Professional Guidance have a significant synergetic effect on the decision by a student in Kenyan universities to choose Accounting Career. The study established that the three variables all worked towards a common goal. For example, in order to attract more students to Accounting Career, it calls for a consorted effort in all the aspects of accounting including the application of appropriate teaching methodology in relevant accounting areas, qualified accounting Instructors, and completion of Initial Accounting Courses contents. This will result into most students developing interest in the course and consequently good performance whose result will be witnessed in students being guided towards choosing Accounting Career.

Most of the studies concentrated on other variables such as earnings, career opportunities [1], [2]. Other studies assessed Initial Accounting Course, Students performance on choice of Accounting Major independently [4], [5], [6]. The synergetic effect of Initial Accounting Courses, Students' performance, and Professional Guidance on the choice of Accounting Career is lacking from prior studies. The study's objective was an assessment of the synergetic effect of Initial Accounting Course, Students Performance and Professional Guidance on Accounting Career. The study established a positive significant synergetic effect of Initial Accounting Course, Students Performance and Professional Guidance on Accounting Career. The probability value from analysis obtained was 0.001. The figure was less than 0.05 and thus the null hypothesis formulated was tested and rejected at 5% level of significance.

This finding implied that Initial Accounting Courses, Students Performance and Professional Guidance all work together for the best result. This could be compared to the parts of the human body, each with its own function. Finding also implied that Initial Accounting Course, Students' performance, and professional guidance have a positive significant synergetic effect on the decision by a student in Kenyan universities to choose Accounting Career. The study established that the three variables all worked towards a common goal. For example, in order to attract more students to Accounting Career, it calls for a consorted effort in all the aspects of accounting including the application of appropriate teaching methodology in relevant accounting areas [23] qualified accounting Instructors, and completion of Introductory Accounting Course contents [6] This will result into most students developing interest in the course and consequently good performance whose end result will be witnessed in students being guided towards choosing Accounting Career [7].

*Conceptual Limitations:* The study concentrated on three variables which included Initial Accounting Course, Students Performance and Professional Guidance only. This was because accounting problems experienced in the business world is rooted in the Universities and based on three variables used. Future researchers should consider introducing other variables such as reading materials and advance accounting courses.

*Contextual Limitation:* The study limited itself to Kenyan Universities that offer Bachelor of Commerce Program. However, this did not compromise quality of the study since Accounting Career at the Universities is selected from the Bachelors of Commerce Program. Future studies should consider undertaking research in colleges and high schools that offer business studies.

*Theoretical Limitation:* The study applied theory of Wearing two Hats, Theory of Consumer Behavior, Social Learning theory and theory of Reasoned Action. The theories informed the study variables. Future studies should consider using other relevant theories to their studies.

*Methodological Limitations:* The study used logistic regression analysis due to the dichotomous nature of the result of either choosing Accounting Career or not. Future researchers should consider using other models relevant to their studies such as correlation analysis.

Contribution to Body of Knowledge.

*Bachelors of Commerce students and Universities Management:* The findings of this study will give the Bachelors of Commerce students and University management an in-depth understanding of Initial Accounting Courses taught to the undergraduate students. The study also hopes to equip accounting students with the skills and knowledge required in the workplace by making accounting content more 'hands- on.' Lastly, it is hoped that the results of this study can provide better insight

for relevant authorities to invest heavily on adequate Professional Guidance in the field of accounting to attract high caliber and talented accounting graduates.

*Policy Makers:* this study will enable policy makers learn more about Initial Accounting Courses Students' Performance and Professional Guidance in the Kenyan context so that they can make sound and informed policies decisions. The study will help policy makers in developing nations decide if these policies are sound with practical frameworks to address their contextual specific situations.

*Universities Offering Accounting Careers:* the study has extended previous research conducted outside Kenya on Accounting Career decisions and laid down the groundwork for other similar studies with extensions in other developing countries.

*Business World:* The study hopes that this will make accounting graduates more 'hands on' and 'work ready' to meet the new demands of the market.

*Ministry of Education and University Administrations:* The findings are expected to benefit this group in recruiting more competent accounting Instructors to handle the content of Initial Accounting Courses using appropriate teaching methodology to make the course more attractive to students. Lastly, the synergetic effect of Initial Accounting Course, Students' performance and Professional Guidance on Accounting Career is lacking from prior studies. This could be the greatest contribution of the current study to literature.

#### 4. Conclusion

Accounting career has received criticisms right from the University students, Accounting Professional Bodies, and the Business World at large. Organizations both public and private sectors have all pointed figures at the poor quality of accounting graduates which Universities are producing. Accounting Career used to be at the apex of all business courses; today it is at the base of the same courses. To take Accounting Career back to its place, it is mandatory for universities and Accounting Professionals alike to embrace the synergetic effect of Initial Accounting Courses, Students Performance and Professional Guidance. It is by only then shall the survival of accounting profession be rescued.

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