



AN EMPIRICAL ASSESSMENT OF THE MEDIATING EFFECT OF STUDENTS' PERFORMANCE ON THE RELATIONSHIP BETWEEN INSTRUCTOR'S INFLUENCE AND CHOICE OF ACCOUNTING SPECIALIZATION

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Abstract

Students' performance in the initial accounting courses can either act as a gateway into or out of Accounting Specialization. Good performance has been measured by students who were taught well and mastered the basics of accounting. This was expected to heighten their probability of choosing Accounting Specialization contrary to their counterparts who did not performed as well. Decision fact rested solely on the mode of delivery and content mastery by the accounting Instructor. Accounting Instructors were expected to act as students eye openers into the choice of Accounting Specialization. These facts notwithstanding, research showed that initial accounting courses were given to either fresh accounting Instructors from colleges who lacked experience and or those who did not specialize in accounting and therefore did not comprehend the accounting basics such as accounting cycle. The multiplier effect was pointed out in poor

performance by most students in initial accounting courses culminating into low uptake of Accounting Specialization. The target population comprised of first year Bachelors of Commerce students from selected 29 Kenyan Universities.. The study employed Wearing Two Hats Theory which employed its variables. A logistic regression model for testing the hypotheses was rejected at 5% level of significance. The findings revealed a positive significant relationship between Instructor's influence and choice of Accounting specialization and a positive significant mediating effect of students performance on the relationship between Instructor's influence and choice of accounting specialization. The results of this study can be used to provide better insights for Kenyan Universities to assign more qualified accounting Instructors to handle the basics of accounting. It is expected that: this will make accounting course more interesting to students; bridge the mismatch that exists between employers' expectations of the accounting graduates at work place and skills posed by fresh accounting graduates. Further, the study focused on individual Accounting Instructor's Influence on students' choice of Accounting Specialization. This was opposed to other studies that hitherto focused on other aspects of career choices like earnings, job market conditions and career opportunities. Universities recruitment system should undertake a complete overhaul system, whereby more experienced and qualified accounting Instructors should be mandated to handle the initial accounting courses. This will be expected to improve students' performance in the initial accounting courses, thus attracting more into Accounting Specialization. This is the study's core contribution to the body of knowledge in accounting profession.

Keywords: Instructor's Influence, Accounting Specialization, Students' Performance, Mediating Effect, Initial Accounting Courses and Accounting Basics

INTRODUCTION

Instructors of initial accounting courses should be well vast with the Accounting basics as this is the eye opener to accounting career (Grace Musa, 2019). In majority of cases accounting basics such as accounting cycle expose students not only to accounting as a subject but also to the practice of accounting in the business world. Research has shown that a student taken through all the process of Accounting Cycle was expected to produce good results in accounting (Swanson, 2012). For instance when a student masters double entry system of accounting, he will be able to apply it in the preparation of various accounting books such as Bank Reconciliation statements (Musa, 2019). This can only be achieved when students are taken through accounting basics by the help of a qualified accounting Instructor. It was also expected that well delivery of accounting basics by the Instructor heightened the students understanding

of the subject matter (Grace Musa, 2019). These facts notwithstanding, Prior studies have shown that most students performed poorly in accounting subjects and this was carried forward to accounting practice in the business world. This pointed out to poor delivery of the Accounting Cycle by the Instructors of accounting. Research has shown that majority of Instructors handling the Introductory Accounting Courses either lack experience since most of them were fresh graduates from the Universities and therefore lacked teaching experience in accounting; did not specialize in accounting and therefore were not well vast in accounting These have negative effects on students' performance in accounting and subsequently the choice of accounting specialization (Musa, 2019).

THEORETICAL FRAMEWORK

'Wearing Two Hats' Theory was developed by (Jayaprakash, 2005). It sought to develop the art of critical thinking among students. The theory focused on the delivery of financial accounting topics by the Instructor. The theory was applied by (Jayaprakash, 2005) findings revealed that students taught using 'Wearing Two Hats' found accounting an interesting subject and this impacted positively on their performance in Financial Accounting.

Wearing Two Hats Theory is important to the current study as it focuses on the double entry concept of bookkeeping. This would enable students to understand the fundamental knowledge of double entry concept which would be important in the accounting career. Double entry concept would also introduce students to adequate record keeping. Knowledge of the concept would later help the accounting graduates appreciate their accounting skills by maintaining accurate record-keeping of firms operations (Alvaro, 2012). Consequently, proper record keeping would ensure that fraud and misappropriation of resources are minimised (McDowall & Jackling, 2010).

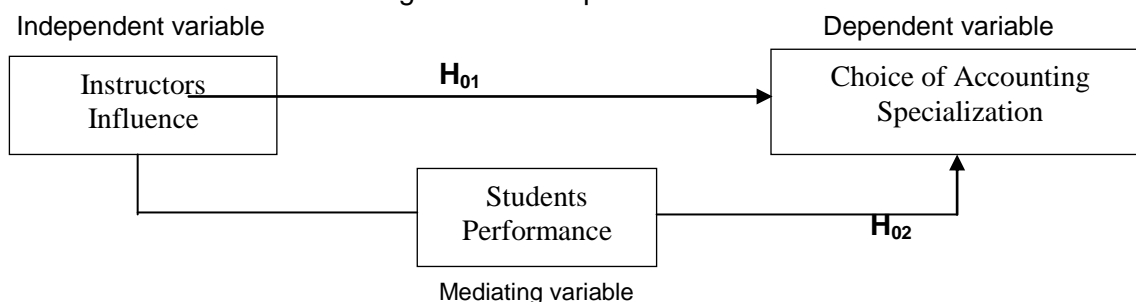
When accounting Instructor fail to introduce the double entry system correctly to the students, comprehension of the same would be a challenge. The repercussion would be performance below average in the accounting basics, resulting into negative perception towards accounting as a discipline by the students, (Swanson, 2010). The multiplier effect would be witnessed in the practice of accounting in the business world (Jones & Wright, 2011). A study conducted by (Alvaro, 2012) used double entry concept to address the Small and Medium entrepreneurs' record keeping practices. A study by (Jayaprakash, 2005) used wearing two hats as a teaching methodology to address the most effective way of teaching financial accounting. Findings established that students instructed using Wearing Two Hats performed well in financial accounting when compared to their counterparts instructed using different instruction methods.

Both the current study and that of (Jayaprakash, 2005), used Wearing Two Hats Theory as a demonstration delivery method by the accounting Instructors. The studies used' Wearing Two Hats Theory as a teaching methodology in financial accounting. However, (Jayaprakash, 2005) study, did not assess the effects of double entry on students choice of accounting specialization. The Theory of Wearing Two Hats has been critiqued by a number of researchers' as not exposing students to 'hands on practices' (Lim & Seng, 2016). Despite the criticisms, Wearing Two Hats is still applied in the Accounting career (Swanson, 2010).

EMPIRICAL REVIEW

Accounting Instructors should influence student's perceptions towards accounting specialization since wrong perceptions can lead to misleading representations. Therefore it is crucially important for accounting Instructors to have a realistic perception of what the accounting profession entails (Byrne and Willis, 2005). A study by Arabella and Yeong (2013), on Knowing How Business Students Choose Accounting as a Major, the objective was to investigate the role of Instructors on the Choice of Accounting Major. The findings revealed that the role of Instructors ranked high to accounting majors only. The current study assessed the influence of individual Basic Accounting Course Instructor on the Choice of Accounting Specialization whereas prior study assessed a group of Instructors. Further prior study were conducted in developed countries, the current study was conducted in Kenya thus creating a contextual gap. Studies conducted by Kaur and Leen, (2007), on student's Choice of Accounting Specialization established that students' choice of Accounting specialization was influenced by teaching reputation of faculty member. The current study assessed the influence of Instructor's reputation on students' Choice of Accounting Specialization with the effects of Students' Performance in accounting. Some studies have reported negative results on the influence of Accounting Instructors on the Choice of Accounting Specialization. Studies conducted by Tan and Laswad (2009); Guerra and Braungart-Rieker (1999), produced different opinions. They established that accounting professors did not play important roles in students' Choice of Accounting Specialization.

Figure 1: Conceptual framework



H₀₁: There is a positive significant relationship between instructor's influence and the choice of accounting specialization.

H₀₂: There is a mediating effect on the relationship between instructor's influence and the choice of accounting specialization.

METHODOLOGY

The study adopted a positivistic philosophy approach. Primary data was obtained from questionnaires while secondary data was obtained from the internet, journals and Accounting books. The descriptive research design has been used by many researchers including, Geiger and Oligby (2000) in the study entitled; 'The First Course in Accounting: Student's Perceptions and Their Effect on the Decision to Major in Accounting'. The instrument used to assess student's general perceptions toward the first accounting course was a self-report, paper and pencil questionnaire administered during class in the first and last weeks of the introductory financial accounting course. 12 Universities offering Bachelors of commerce program were selected across Kenyan regions. The study focused on first year Government sponsored Bachelors of Commerce students in eight Chartered Public Universities and four chartered private Universities across the regions in Kenya. Target population was two thousand, three hundred and twenty seven students (2,327) from twelve Kenyan Universities.

The questionnaire tested Instructor's Influence on punctuality, knowledge of the subject matter, characteristics. This helped the researcher in answering the study's direct relationship. To draw conclusions on this relationship which was to determine the relationship between Instructor's influence and students' choice of accounting specialization, a statistical model was fitted. The observed variables (indicators) were not used directly in statistical modelling but instead the latent variables resulting from the total scores of factor analysis was used. In this study, the outcome variable took on a binary (dichotomous) categorical scale with only two possible outcomes, yes or no. Due to the dichotomous outcome variable, the study adopted a logistic regression model that considers the odds ratio and the probability of choosing an Accounting Major rather than the measured outcomes as yes or no. The logistic model equation adopted was given by;

$$\text{Log}_e \left(\frac{P(Y)}{1-P(Y)} \right) = \beta_0 + \beta_1 X_1 + \beta_2 X_2$$

Where;

$P(Y)$ Is the probability of a student choosing an accounting specialization?

$\frac{P(Y)}{1-P(Y)}$ = the odds ratio of a student choosing an accounting specialization

e = the base of the natural logarithm

β_i = the coefficient of variable X_i ; $\{i = 1\}$

X_1 = Instructor's influence

X_2 = Students performance

ANALYSIS, RESULTS AND DISCUSSION

Instructors influence

The results for the measurement indicator of instructors influence were presented in the frequency table. To measure this variable, the respondents were asked how much they agreed with the statement that the Accounting Instructor had sound knowledge of subject matter that made the students enjoy accounting basics; 6% of the respondents thought that the instructors had poor knowledge. To 6% of the students the instructors had below average knowledge while to 26.7% they had average knowledge. There were 27.3% students with a perception that the instructors' knowledge was above average and according to 34% of the respondents they had excellent knowledge. The modal class of the responses to this indicator was found to be 5 implying that on average, the students in the universities in Kenya believe that the instructors of introductory to accounting had excellent knowledge of subject matter that made the students enjoy the course.

Another indicator for this variable was based on the students view on whether the instructors exhibited good characteristics traits (Punctuality, Empathy, Good Communication skills, presentation, syllabus coverage, Good Reputation) that made the students find the course interesting. 3.2% of the respondents found that the instructors exhibited poor traits, 8.3% of the students thought their character traits were below average while to 24.8% of them believed they were average. Another 33.7% students were of the opinion that the instructors' character traits were above average while according to 30.2% of the respondents, the instructors exhibited excellent character traits. The modal class of the responses to this indicator was found to be 4, implying that on average, the students in the universities in Kenya have the opinion that the instructors exhibit character traits that are above average.

The respondents also responded the question on how the instructors influence changed their initial poor perception about accounting course. According to 5.7% of the respondents, the influence was poor, to 9.5% of the students it was below average while to 27% of them there was average influence from the instructor that changed their initial poor perception about accounting course. 29.5% students believed that the instructors had above averagely influenced and changed their initial poor perception and the influence was excellent to 28.3% of the respondents.

The modal class of the responses to this indicator was found to be 4 the implication being that on average, below instructors have above average influence to change the poor perception of the students in the universities in Kenya about accounting.

Next, the respondents were asked whether the instructors showed them the career opportunities available in accounting profession that increased their interest on the course. 5.7% of the respondents, believed that the instructors performed poorly on this, 11.4% of the students believed they performed below average, while 20.3% of them believed that the instructors averagely showed them the career opportunities available in accounting profession. To 27.6% of the students, the instructors performed above average while their performance was excellent in this area according to 34.9% of the respondents. The modal class of the responses to this indicator was found to be 5. The implication that on average in the universities in Kenya, the instructors performance is above average on showing the students the career opportunities available in accounting profession that increased their interest on the course.

Table 1: Instructor's influence

	poor 1	below average 2	average 3	above average 4	excellent 5	Modal class
Had Sound knowledge of subject matter and this made me enjoy accounting basics	19	19	84	86	107	5
Exhibited good characteristics traits (Punctuality, Empathy, Good Communication skills, presentation, syllabus coverage, Good Reputation) and I found the course interesting	10	26	78	106	95	4
Changed my initial poor perception about Accounting Course	18	30	85	93	89	4
Showed me the career opportunities available in accounting profession and this increased my interest on the course.	18	36	64	87	110	5

The cross tabulation with the choice of Accounting specialization is as shown in table 2 below. The table generally shows that more of those respondents who chose accounting major responded with higher scores for this indicator with the majority 32 students responding with a score of 4 to imply 4. Considering the respondents who choose not to continue with accounting major, the table also shows that there were more of them who responded with higher scores for this indicator with the score of 5 having majority of 82 responses. The general conclusion from the contingency table was drawn from a chi-square test which gave a chi-square statistic of 9.693 and a p-value of 0.046 which is less than 0.05.

This implies that the data shows a significant association between this indicator and choice of accounting specialization at 95% confidence.

Table 2: Contingency table; sound knowledge and choice of accounting

		Choice of Accounting Specialization		
		1	2	Total
Had Sound knowledge of subject matter and this made me enjoy accounting basics	1	2	17	19
	2	3	16	19
	3	27	57	84
	4	32	54	86
	5	25	82	107
Total		89	226	315

Pearson $\chi^2(4) = 9.693$ Pr = 0.046

The cross tabulation between the choice of accounting as a major and the indicator on whether instructors exhibited good character traits is shown in table 3 below.

The table generally shows that more of those students who chose accounting major responded with higher scores for this indicator. Of the 89 students who chose to continue with accounting after the introductory to accounting course, 2 responded with a score of 1, another 2 responded with a score of 2, another 19 with a score of 3, 40 with a score of 4 and 26 responded with a score of 5. Of the 226 students who chose not to continue with accounting; 8 responded with a score of 1, 24 with a score of 2, 59 with a score of 3, 66 with a score of 4 and 69 responded with a score of 5. To conclude from the contingency table, a chi-square test was carried out which resulted to a chi-square statistic of 11.081 and a p-value of 0.026 which is less than 0.05. This implies that the data shows a significant association between this indicator and choice of accounting specialization at 95% confidence.

Table 3: Contingency table; character traits and choice of accounting

		Choice of Accounting Specialization		
		1	2	Total
Exhibited good characteristics	1	2	8	10
traits (Punctuality, Empathy, Good	2	2	24	26
Communication skills,	3	19	59	78
presentation, syllabus coverage,	4	40	66	106
Good Reputation) and I found the	5	26	69	95
course interesting	Total	89	226	315

Pearson $\chi^2(4) = 11.081$ Pr = 0.026

On whether the instructor changed the students initial poor perception about accounting Course, the cross tabulation with the choice of Accounting specialization is as shown in table 4 below. Of the 18 students who responded to this question regarding the instructors influence poor towards changing their initial attitude towards accounting; 4 chose accounting as a major while 14 did not choose accounting. 30 students regarded the influence as below average of which 5 chose accounting leaving 25 of them who did not to continue with accounting choose accounting. 24 of students who though the influence was average chose accounting while 61 of them did not choose accounting. For the 93 who responded with "above average"; 32 chose accounting while 61 did not choose accounting and the 89 students who responded with "excellent"; 24 chose accounting while 65 did not choose accounting. The general conclusion from the contingency table was drawn from a chi-square test which gave a chi-square statistic of 4.121 and a p-value of 0.39 which is greater than 0.05. This implies that there is no significant association between this indicator and choice of accounting specialization at 95% confidence.

Table 4: Contingency table; perception change and choice of accounting

		Choice of Accounting Specialization		
		1	2	Total
	1	4	14	18
	2	5	25	30
Changed my initial poor perception	3	24	61	85
about Accounting Course	4	32	61	93
	5	24	65	89
	Total	89	226	315

Pearson $\chi^2(4) = 4.121$ Pr = 0.390

Basing on the question of whether the Instructor showed career opportunities available in accounting, the cross tabulation with the choice of Accounting specialization is as shown in table 5 below.

Of the 18 students who responded with a score of 1; 3 chose accounting as a major while 15 did not choose accounting. There are 5 students who responded with a score of 2 and chose accounting while 31 of responded with the same score of 2 but did not choose accounting and the 13 of students who responded with a score of 3 chose accounting while 51 of them did not choose accounting. For the 87 who responded with a score of 4; 29 chose accounting while 58 did not choose accounting while the 110 students who responded with a score of 5; 39 chose accounting while 71 did not choose accounting. The general conclusion from the contingency table was drawn from a chi-square test which gave a chi-square statistic of 10.769 and a p-value of 0.029 which is less than 0.05. This implies that the data shows a significant association between this indicator and choice of accounting specialization at 95% confidence.

Table 5: Contingency table; career opportunities and choice of accounting

		Choice of Accounting Specialization		
		1	2	Total
Showed me the career opportunities available in accounting profession and this increased my interest on the course.	1	3	15	18
	2	5	31	36
	3	13	51	64
	4	29	58	87
	5	39	71	110
Total		89	226	315

Pearsonchi2 (4) = 10.769 Pr = 0.029

Table 6: Mediating Effect of Students' Performance on the Relationship between Instructor's Influence and Choice of Accounting Specialization

Regression model	Statistic		Value		
Logistic regression	Number of obs	=	315		
	LR chi2 (2)	=	10.11		
	Prob> chi2	=	0.025		
Log likelihood = -179.001	Pseudo R2	=	0.305		
	Coeff.	Std. Err.	Z	P>z	[95% Conf. Interval]
Instructors influence	0.207	0.104	1.99	0.034	0.003 0.411
Students' Performance	0.698	0.202	3.455	0.001	0.302 1.094
Content	0.001	0.026	0.038	0.052	-0.050 0.052

From Table 6, the study has the goodness-of-fit LR Chi2 = 10.11 with a p-value of 0.025. 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 value of the Pseudo R2 = 0.305 implies that variations in the predictor variables (Instructors influence and Students' Performance) only account for 30.5% of the total variations in the log likelihood of a student majoring in accounting.

In the coefficient section, the coefficients for Instructors influence and Students' Performance to be 0.207 and 0.698 respectively, with corresponding standard errors 0.104 and 0.202.

Based on these coefficient values, we obtained the following logistic regression equation:

$$Y^* = 0.001 + 0.207X_1 + 0.698X_2 \dots\dots\dots (4.2c)$$

Further, the corresponding p-values for Instructor's influence and Students' Performance are 0.034 and 0.001. Both these values are less than 0.05 and therefore, the two predictor variables were considered to be significant at 0.05 level of significance.

This means that any improvement in the aspects of Instructors influence by one unit would increase the logarithm of the odds of the students choosing accounting as a major by 0.207, while any improvement in Students' Performance by one unit would increase the logarithm of the odds of students majoring in accounting by 0.698. Therefore, the odds ratio of choosing accounting corresponding to a unit increase in the levels of Accounting Cycle is given by $e^{0.332} = 1.394$ while for Students' Performance by $e^{0.698} = 2.01$

SUMMARY

The study established that there was a positive significant relationship between Instructor's influence and students' choice of accounting specialization.

This finding suggests that basic concepts in any discipline should be handled by an Instructor who has passion, experience, interest and also knowledgeable in the accounting discipline. Basic concepts in accounting or any discipline either attract students towards it or away from it.

The study also established that there was a significant mediating effect of students' performance on the relationship between Instructor's influence and Choice of Accounting Specialization.

This finding suggested that low scores in any given subject were attributable to poor mastery of the subject by the Instructor. Students thus developed poor perceptions towards the

subject and this affected their career choice in the discipline. However, high scores in any discipline has been attributed to excellent delivery of the content by a competent Instructor.

LIMITATIONS AND FURTHER STUDIES

Conceptual Limitation: The study concentrated on the Initial accounting courses and Instructor's influence on the Choice of Accounting Specialization. The study could have assessed all accounting courses visa a visa qualifications of all Instructors handling accounting courses. This could have ensured good match between Instructor's influence and students' performance hence Choice of Accounting Specialization. However, this did not compromise quality of the study since Choice of Accounting Specialization is based on the initial accounting courses and not all accounting courses.

Future studies could pursue this line of thought.

Contextual limitation: The study was conducted in twelve Kenyan Universities offering Bachelors of Commerce. Taking into account that there are 29 Kenyan Universities that offer the program, it could have been better if the study was undertaken in all these Universities and or even Universities across the borders. However, this was due to time and resources constraints. However, the quality of the study was not compromised. Future researchers could explore this limitation.

Theoretical limitation: The study applied only one theory of Wearing Two Hats. Other theories could have been used as well such as Theory of Planned Behaviour, Theory of Reasoned Action, amongst others. However, the Theory of Wearing Two Hats fitted the study as the centre of students' performance and career choice is dictated mainly by the Instructor's methods of deliveries and mastery of the subject matter.

Methodological limitation: The study applied cross sectional research design as opposed to longitudinal design. This was because data was collected at once within a short period of time. Further, the study used a logistic model unlike correlation analysis. This was due to the binary nature of the study which was dichotomous whereby there were only two outcomes of either choice of Accounting Specialization or not, however, these did not compromise quality of the study.

CONCLUSION

From the findings of the study, it is clear that in most of Kenyan Universities, initial accounting courses were given to fresh Instructors from the Universities who in most cases lacked teaching experience in accounting or did not specialise in accounting. In some cases, the courses were given to part time Instructors who were not paid their salaries regularly. This culminated into

mass failure of students in initial accounting courses, resulting into low uptake of Accounting Specialization. The multiplier effect has resulted into: employability of 'half-baked' accounting graduates into both private and government sectors of the economy; a mismatch between employers' expectations of these graduates and skills posed by them on entry into the job market. To attract more brilliant students into Accounting Specialization, University management should ensure that only qualified and experienced Instructors are given the responsibility of handling Initial accounting courses. The results of this study can be used to provide better insight for University Management to assign more qualified accounting Instructors to handle the basics of accounting. It is expected that this will make accounting course more interesting to students. The end result will be high performance in accounting which will heighten their probability of choosing Accounting Specialization.

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