

## Research Article

# Effect of Accounting Students' Perception about the Accountant on their Career Paths: Evidence from Ghana

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**Abstract:** This study aimed to investigate the mediated effect of the teacher's role on the relationship between accounting students' perception about the accountant and their career paths in Ghana. This study adopted an online survey to collect data from undergraduate accounting students, using the convenience sampling technique. This study used the PLS-SEM approach in the assessment of the measurement and structural models. The findings of this study revealed that accounting students' perception about the accountant substantially ( $\beta = 0.480$ ,  $t\text{-value} = 3.790$ , and  $p\text{-value} = 0.000$ ) influence their career paths; the teacher's role partially ( $\beta = 0.362$ ,  $t\text{-value} = 3.329$ , and  $p\text{-value} = 0.001$ ) mediates the relationship between the accounting students' perception about the accountant and their career paths significantly. This study thus reinforced the arguments of prior studies of the importance of the teachers' role in developing the career intentions of the accounting students, and it is the premier study that bridges the gap of previous studies where no exact studies have addressed the mediated effect of the teacher's role in the relationship between the perception of the accounting students about the accountant and their career paths particularly in sub-Saharan Africa.

**Keywords:** accounting, students' perception, accountant, career paths, Ghana.

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## INTRODUCTION

The prejudiced perceptible image about the accountant pre-dates some seven decades ago when [1] reported evidence of the stereotypical perception of the accountant. The authors reported that the accountant is perceived as cold, anti-social, overly conforming, and submissive. Thereafter, other scholars have reported about prejudiced images of accountants and their work. For instance [2], found that accountants are introverts; [3] argued that accountants lack humour [5]; concluded that accountants are workaholic; accountants are compliant driven [6]; accountants are too mechanical, not admirable, versatile, affable, and lack leadership abilities [7, 8] have documented that the opinion of students is that the accountant's responsibilities demand low communication skills. According to [9] students perceive the accounting profession as basically mathematical, non-subjective, and devoid of controversies. The author again postulated that students are incapable of perceiving the significance of the accountants' communications skills and creative judgment. Thus, to the student, the accountant is more of a mathematician and a statistician.

The accounting students' perception concerning their career aspirations in accounting can impact their confidence about the accounting profession, their self-image, and their attitude regarding

the accounting profession [10]. Because erroneous perceptions could result in a wrong impression, it is significant that the student is educated on what the accounting profession entails.

Consequently [11], argued that "how accounting is perceived by society affects whether or not the best and brightest students are attracted to the profession". Prejudicing accountants and forming other bad opinions about what they do, can be attributed to the decline in the number of students who aspire to become accountants over the last two decades. Low initial salary, alternative juicy career options, the desire in selecting risky majors, the stereotypical image of the accountant and the accounting profession, and the 150-hour rule requirements are the driving force behind the decline in the number of students with career aspirations in the accounting profession [12].

The role of the teacher in the careerpaths of the accounting student after graduation is critical. The success of accounting education lies in the more active involvement of the student. The active engagement of the student is a significant attribute in all facets of students' learning to develop skills required by the accounting profession [13]. The teacher is expected to enhance the employability skills of the students. Thus, the accounting teacher is required to ensure that the requirements of the accounting profession regarding

skills and abilities are embedded into the undergraduate accounting curriculum [14]. Despite the significance of the teachers' role in enhancing the future aspirations of the accounting student, sparse studies have been conducted in developing countries especially in sub-Saharan Africa.

This study is conducted to ascertain the significance of the mediated effect of the role of the teacher on the relationship between accounting students' perception about the accountant and their plans after graduation in Ghana. This is because of the importance of the accounting students' perception about the accountant and their career paths as established by previous scholars. Despite this significance, most of the extant literature relates to studies conducted in developed countries [15]. As a result, studies that have investigated the issue in developing countries are scanty and also failed to address the mediated effect of the role of the teacher. For instance [16], investigated the determinants of career intentions of accounting students in Ghana; [17] examined the connection among the efficacy beliefs of accounting students and the resultant expectations in aspiring to become chartered accountants in Yobe State, Nigeria [18]; assessed the predictors of undergraduates students' career intentions in Tanzania [19]; examined the feelings and perceptions of students regarding the accounting profession in a developing country, Ghana: the role of gender and student category. This present study thus has a unique focus. As none of the previous studies investigated the mediated effect of the role of the teacher on the relationship between the perceptions of accounting students about the accountant and their career aspirations. The influence of the teacher in shaping the attitude and perceptions of students is undeniably crucial. This fact has been acknowledged by scholars including [20] who have concluded that, in molding the perceptions of students on their career paths, the role of the accounting teacher is key. Hence, in this paper, the researcher investigated the accounting teacher's role in shaping the misconceptions of the accounting students concerning the accountant and their career paths in Ghana.

### **Literature review and hypotheses formulation**

This paper investigates the mediated effects of the teacher's role on the relationship between accounting students' perception of the accountant and the career paths in Ghana. There are four streams of studies directly related to this paper.

In the first stream of this study, is relevant literature that adopted the Social Cognitive Career Theory (SCCT) as the basic theory underlying their researches? SCCT was propounded by [21] has been widely published. This is a theory used in explaining the predictors of the career intentions of a person. This theory refers to the process individuals go through in the development of their career intentions, interest's

invocations, and persistence of their career intentions. According to [22] SCCT posits that the career intentions and the aspirations of individuals are determined by their self-efficacy beliefs and career expectations. Prior studies have used this theory in investigating the career intentions and career developments of students. Three variables are involved in the career intention process. These are personal, contextual, and behavioral [23]. In a study conducted by [24] using SCCT, it was reported that most African-American students have no interest in pursuing career paths in accounting.

SCCT is made up of three tenets, namely, self-efficacy, outcome expectations, and goals [25]. According to [26] self-efficacy refers to the faith of an individual regarding his abilities to fulfill an aspiration relating to career intentions. Despite the challenges that might be encountered, an individual possessing a strong sense of self-efficacy will normally place a premium on accomplishing a given task [25, 26]. Concluded that outcome expectations refer to the beliefs regarding future repercussions after the execution of a particular behavior. However, goals are explained as the aspirations of an individual in deciding on particular outcomes of behavior or performance. Goals as part of the tenets are crucial because they determine the specific approach or approaches that an individual will pursue in achieving his or her personal development.

This study's second stream of literature relates to empirical studies on career paths of accounting students after graduation. The career path is a lifetime venture that should be planned at the start of the career of an individual [27]. Also, a career path is seen as an occupational position that an individual holds for the entire duration of his or her life [28]. There is a possibility for career advancement by an individual in a chosen profession such as law, academics, athletics, medicine, business, and many more. Career path may also relate to work experience rather than career progression, personal growth, job status, and Job satisfaction. In this paper, the choice of the career an accounting student makes upon graduation is a career path. The career path made by the accounting student after graduation includes finance, financial reporting, cost accounting, tax, audit, etc. Accounting students after graduation usually consider career paths in audit and tax [29].

The identification of the variables that determine the career path of the accounting student after graduation would facilitate the promotion and recruitment campaign of the accounting profession [30]. According to [31] accounting students after graduation favorably prefer to enroll in professional accounting examinations in ACCA and CIMA relative to other professional accounting examination bodies. This will enhance the career paths in accounting. Therefore, identifying the factors that motivate accounting students

in making career paths after graduation is necessary for the professional accounting examination bodies in the admission and recruitment campaign of students. The personal attributes of the individual have the potential of influencing his or her career path [28]. However, in a study conducted by [32], it emerged that the career path of an individual is influenced by factors such as self-efficacy, family background, and acculturation [33]. Report that future employability and interest are some of the underlying factors influencing the career path of an individual [18]. Documented that attitude, subjective norms, career knowledge, and career self-efficacy are the determinants of the career paths of students. Consistent with prior studies, this study used SCCT as its underlying theory in investigating the mediated effect of the role of the teacher on the relationship between the accounting students' perspective of the accountant and their career paths.

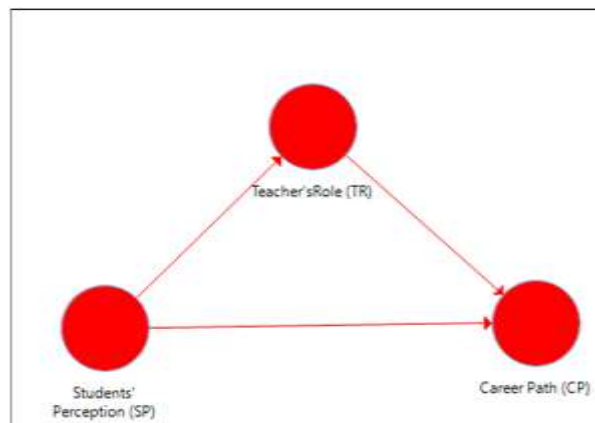
In the third stream of this study, the researcher reviewed empirical studies on the perspectives of accounting students about the accountant in both developed and developing markets. Empirical studies suggest that the perception of the accounting students about the accounting profession can either encourage or demoralize them from pursuing a career in accounting [7, 20, 34]. For instance [7, 20], have concluded that accounting students perceive accountants as number oriented; the accountant is dull [3, 7, 15, 2] on the other hand, found that accountants are introverts [4]; reported that accountants are workaholic [5, 6]; argued that accountants are compliant driven [7]; postulated that accountants are too mechanical, not admirable, not versatile, not affable, and lack leadership abilities [8]; posited that the opinion of students is that the responsibilities of the accountant demand low communication skills. According to [9] students perceive the accounting profession as basically mathematical, non-subjective, and devoid of controversies. The author again advanced that students are incapable of perceiving the significance of the accountants' communications skills and creative judgment. The accounting students' perception concerning their career aspirations in accounting can impact their confidence about the accounting profession, self-image, and attitude regarding the accounting profession [10]. All these stereotypical perceptions of the accountant by the accounting student have repercussions on their career intentions.

In the fourth stream of the literature of this study, the researcher reviewed empirical studies relating to the role of the teacher in improving students' career paths. The teacher plays a significant role in the choice of career paths of the student. The teacher influences the career paths of the student in diverse ways. For instance, according to [20] the teacher helps in shaping the attitude and perceptions of students about their career paths [13]. On the other hand, argued for the active involvement of the student in accounting

education by the teacher to improve on the skills required by the accounting profession [14]. Contended that the teacher is to ensure that employability skills and abilities required by the accounting profession are incorporated into the accounting programme and taught to students. [33, 35] reported that to avoid career failure by the student because of mismatch between personality type and career path, there is the need for counseling sessions in schools. And the success of that exercise rests with the teacher because of his or her knowledge about the strength and weaknesses of students arguably more than any other official in the school [36]. Called for the design of the accounting curriculum at the university based on work-interest learning (WIL) to offer more opportunities to the student. This activity will involve the teacher at the forefront to bring his expertise and knowledge to bear to ensure the success of the program. A successful WIL helps in minimizing the stereotypical perception of accounting students about the accountant. Hence the career paths in accounting will improve.

**Conceptual Framework and Hypotheses Development**

A conceptual framework is seen as a graphical representation of the constructs of the intended study and their assumed relationship. It is thus a collection of ideas and principles chosen from the study and afterward employed to build a presentation. The reviewed theoretical models and related literature shows that there is a relationship among the study variables. The figure below indicates the framework exhibiting the relationship between the independent variable, mediating variable, and the dependent variable.



**Fig-1: Conceptual framework**  
Source: Authors' construct

**Along these lines, the researcher developed the following hypotheses**

- H1: The stereotypical perception of the accountant by the accounting student has adverse effect on their career paths
- H2: There is a correlation between accounting students' perception of the accountant and the role of the teacher

H3: There is a relationship between the role of the teacher and the career paths of the accounting students  
H2: The teacher's role positively mediates the relationship between the perception of the accountant by the accounting student and their career paths

## RESEARCH METHODOLOGY

This study was conducted among three universities in Ghana. These universities were selected for this study because of their reputation in offering accounting programmes annually to a large number of students. The respondents of the study were selected using a convenience sampling technique. According to [37] convenience sampling technique allows responses to be collected from the respondents who are conveniently available to provide it. Also, so far as the proportion of the target population does not have a significant impact on the validity of the study's outcome, the convenience sampling technique is appropriate [38]. The researcher, however, was cautious in collecting the data to ensure that students from level one hundred to four hundred (i.e., year one to year four) were evenly contacted for the study. Thus, a sample size of 600 students pursuing accounting in the three universities was selected for the study. The respondents were contacted through an online survey.

Self-designed questionnaire in line with a 5-point Likert scale stretching from strongly disagree to strongly agree and classified 1 to 5 in line with previous studies with further adjustments in fulfilling the objective of this study was used to collect data. Thus, the construct items in the questionnaire were adapted from previous studies. The career path is measured using six constructs adapted from [18, 20, 27, 32, &33], accounting students' perception of the accountant is measured by eight constructs adapted from [16], and finally, teachers' role is measured using seven constructs adapted from [35]. In the attached Appendix is an exhibit of the construct's questions and sources. A pilot study involving 30 samples was carried out to improve the reliability and validity of the outcomes of this study. This study used a nominal scale and ordinal scale in measuring the demographic data of the respondents. For instance, the sex, programmer of study, and background of the respondents were measured using nominal, but age and level of education of respondents were measured using an ordinal scale. In all, 287 valid responses out of a targeted 600 responses were received. This figure represents 47.83 percent of the targeted responses. The collected data were subsequently analyzed using PLS-SEM SMART3 statistical tool. According to [39] PLS-SEM provides analysis for both measurement and structural model that is synchronous and results in a meticulous outcome. Hence these attributes make PLS-SEM more suitable for this study.

A two-stepped procedure involving the analysis and presentation of the PLS-SEM results was adopted by this study [40]. This is because of the unsuitability of the goodness-of-fit (GoF) as a model due to its weakness in identifying valid and invalid models [41]. Thus, in this study, the two-step procedure is deemed suitable. In the first step, the researcher conducted reliability, validity, and multicollinearity problems assessments. In the second step of the PLS-SEM analysis, however, the researcher verified the acceptance or the rejection of the formulated hypotheses using an assumed t-value of 1.96. The relationship with the rule of thumb of 1.96 or more was accepted. However, the relationship possessing a t-value below 1.96 was rejected.

## ANALYSIS OF THE STUDY

The demographic profile of the respondents is presented in this segment of the. 171 (59.58 percent) of the respondents were males while the remaining 116 (40.42 percent) were females. The respondents were between 18 and 20 years of age, 21 and 23 years of age, and 24 and 26 years of age at 28.57 percent, 27.18 percent, and 25.78 percent respectively. Hence the majority of the respondents were between 18 and 20 years of age. The remaining respondents are below 18 years (i.e., 30 representing 10.45 percent), and above 26 years (i.e., 23 representing 8 percent respectively). Out of the total respondents pursuing undergraduate accounting programmes, 75 are in year three, four are 72 are in year four, 71 are in year two, while the remaining 69 are in year one.

In this section of the study, the outcomes of PLS-SEM employing PLS-Algorithm of utmost iterations of 300 and a stop criterion of  $10^{-7}$ , and bootstrapping employing subsamples of 5000 are presented. First to be estimated in the first step of the two-stepped procedure are the factor loadings and based on convention and previous literature such as [16, 42], the researcher removed constructs with loadings beneath 0.7 (Table 3 and Figure 2 refers). Students' perception about the accountant had 8 constructs but 6 were retained, teacher's role had 7 constructs but 2 were deleted and finally, career path had 6 indicators but 4 were maintained for the analysis. The outcomes of the correlation between the latent variables indicated there is a positively high correlation among the independent, mediating, and dependent variables (see Table 1). The researcher used variance inflation factor (VIF) to investigate for the presence or absence of collinearity problems in the model. In line with convention and empirical studies, both inner and outer VIF values are estimated for this model (see Table 2 and Table 3). The benchmark is that both inner and outer VIF values are to be lesser than 5 [43]. Inferring from Table 4 and Table 5, the minimum threshold to course multicollinearity problems was not met. Thus, the researcher establishes that the model is free from multicollinearity problems.

**Table-1: Latent Variables' Correlation Matrix**

Variable	CP	SP	TR
CP	1.000		
SP	0.842	1.000	
TR	0.840	0.766	1.000

Note: CP=Career Path; SP=Students' Perception, TR=Teacher Role

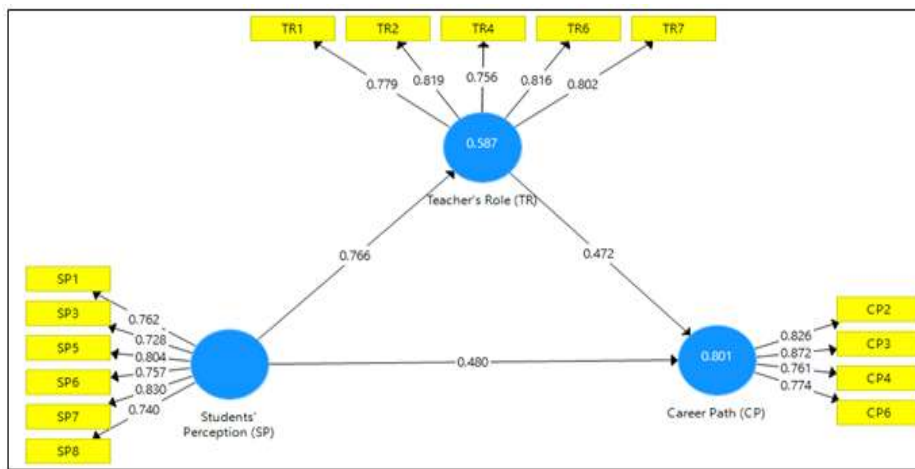
The internal consistency of the responses was assessed for reliability and validity using Cronbach's alpha, composite reliability, average variance extracted (AVE), and the factor loadings. The rule of thumb for both is that the values of both Cronbach's alpha and composite reliability is that, their values should not be smaller than 0.7 [42]. Inferring from the outcomes reported in Table 2, values of both CA and CA are higher than the rule of thumb. Thus, the researcher

establishes that responses are reliable. Besides, the values of AVE are to be higher than 0.5 for the responses to be valid [44]. Based on the results presented in Table 2, the researcher concludes that the responses are valid.

**Table-2: Outcomes of Reliability and Validity Test**

	CA	CR	AVE	VIF (INNER)
CP	0.824	0.883	0.655	
SP	0.865	0.898	0.595	2.424
TR	0.854	0.896	0.632	2.424

Note: CA=Cronbach alpha; CR=composite reliability, AVE= average variance extracted; VIF= variance inflation factor; CP=career path; SP=students' perception; TR= Teacher's Role



**Fig-2: Structural Model Assessment**

**Table-3: Outcomes of Factor Loadings and Variance Inflation Factor (Outer)**

CONSTRUCT	LOADING	VIP
Identification of the determinants of career path after graduation facilitate the promotion and recruitment campaign of the accounting profession (CP2)	0.826	1.954
Career paths abound in financial reporting, finance, tax, audit, cost accounting, Etc. after graduation (CP3)	0.872	3.479
Career self-efficacy, family background, attitude, subjective norms, career knowledge and acculturation influence the career path of a person (CP4)	0.761	1.672
Employability and interest influence the career path of a person (CP6)	0.774	2.809
The perception of the accounting students about the accountant can either encourage them to consider career paths in accounting (SP1)	0.762	2.582
The work of the accountant requires low communication skills (SP3)	0.728	2.788
The accountant is mathematical, non-subjective and devoid of controversies (SP5)	0.804	2.156
The accountant is deemed dull, introverted, and number oriented (SP6)	0.757	2.331
The accountant is anti-social and lacks leadership skills (SP7)	0.830	3.788
The accounting students' perception concerning their career aspirations in accounting can impact on their confidence about the accounting profession, their self-image, and their attitude regarding the accounting profession (SP8)	0.740	2.022
The teacher helps in shaping the attitude and perceptions of students about their career paths (TR1)	0.779	1.911
The teacher is required to involve the student in the teaching and learning of accounting to improve on the skills required by the accounting profession (TR2)	0.819	2.104
The teacher is to ensure that employability skills required by the accounting profession are incorporated into the accounting programme and taught to students (TR4)	0.756	1.601
The teacher should organise counseling sessions in schools order to avoid career failure by the student because of mismatch between personality type and career path (TR6)	0.816	2.190
The teacher should facilitate the design of the accounting curriculum at the university based on work-interest learning (WIL) to offer more opportunities to the accounting student (TR7)	0.802	2.042

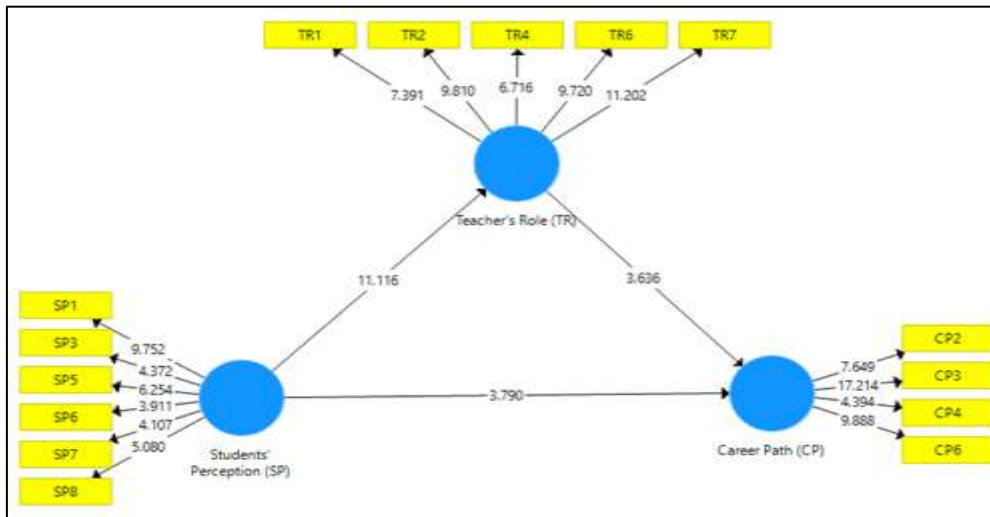
In the second stage of the PLS-SEM, the researcher verified the formulated hypotheses. All the formulated hypotheses are assessed for their acceptance or rejection based on an assumed t-value of 1.96. The

relationship possessing a minimum threshold t-value of 1.96 is accepted. However, the relationship possessing a t-value below 1.96 is rejected. See Table 6 and Figure 3 for the report of the assessment.

**Table-4: Direct Effect**

Path	B	M	SD	T-Stat	P values	Findings
SP → CP	0.480	0.503	0.127	3.790	0.000	Supported
SP → TR	0.766	0.782	0.069	11.116	0.000	Supported
TR → CP	0.472	0.452	0.130	3.636	0.000	Supported

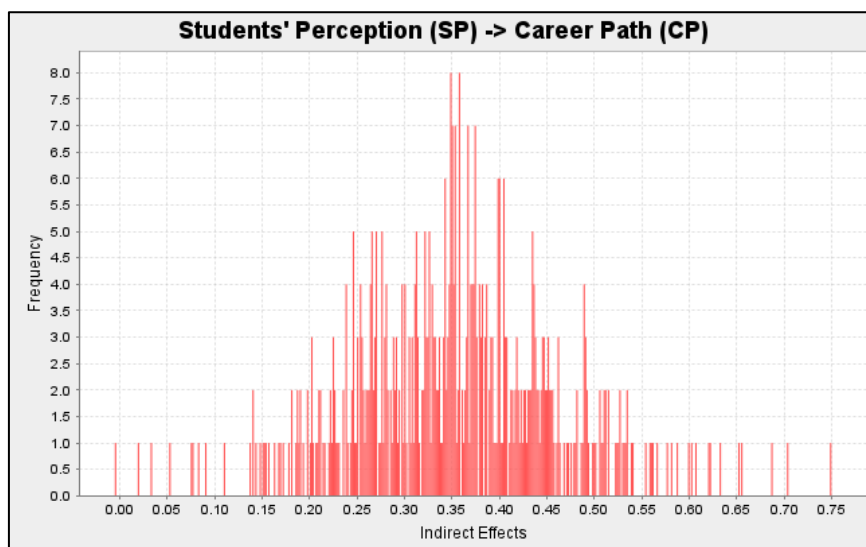
Note: β=path coefficient; M= Mean; SD=Standard Deviation; T-Statistics; significant at 99% confidence level



**Fig-3: Structural Model Assessment**

Besides, the R<sup>2</sup> value of this study of 0.801 is significant [45]. This implies that approximately, 80% variation in career paths of accounting students is explained jointly by accounting students' perception about the accountant and the role of the accounting teacher. Thus, the ability of the constructs of both students' perception about the accountant and teacher's role in predicting career paths of accounting students is

substantial. Also, based on convention, an SRMR value below 0.08 is an indication that the model is well fitted. Inferring from Table 7, this study's SRMR value of 0.073 is further proof of the fitness of the model. Again, the mediated effect of the teacher's role on the relationship between accounting students' perception about the accountant and their career paths is reported in Table 5, Figure 3, and Figure 4.



**Fig-4: Mediated effect of the role of the teacher on the relationship between the accounting students' perception about the accountant and their career paths**

Table 5 reports of a significant ( $\beta = 0.362$ ,  $t$ -value = 3.329, and  $p$ -value = 0.001) moderation effect of the role of the teacher on the relationship between the accounting students' perception about the accountant

and their career path. Besides, the effect size (i.e.,  $f^2 = 1.424$ ) resulting from the presence of the moderation variable is significant [46].

**Table-7: Moderation Effect of the Role of the Teacher**

Path	B	M	SD	T-Stat	P values	Findings
SP → TR → CP	0.362	0.353	0.109	3.329	0.001	Supported

Note:  $\beta$ =path coefficient; M= Mean; SD=Standard Deviation; T-Statistics; significant at 99% confidence level

## DISCUSSION

This study's objective is to investigate the mediated effect of the teacher's role on the relationship between the accounting students' perception about the accountant and their career paths in Ghana by analysing data collected from 287 undergraduate students from three universities. In all, four hypotheses were established in line with the investigation. These are three direct hypotheses and one indirect hypothesis. In examining the hypotheses, the following were observed: Hypothesis one (H1) addressed the effect of accounting students' perception about the accountant on their career paths in which a  $t$ -value of 3.790,  $p$ -value = 0.000 with a positive  $\beta = 0.480$  were established. The researcher, therefore, concludes that the perceptions of accounting students about the accountant have a significant effect on their career paths. Thus, H1 is fully supported. Our conclusion is consistent with the findings of scholars including [3, 4, 6, 7, 10, 11, 20 & 34]. Regarding the evaluation of (H2) which focused on the relationship between accounting students' perception about the accountant and the role of the teacher, this study reports a  $t$ -value of 11.116,  $p$ -value = 0.000 with a  $\beta = 0.766$ . Hence (H2) is fully supported. The researcher thus concludes of a significantly positive correlation between accounting students' perception of the accountant and the role of the teacher. This position is congruous with the argument of [20] who asserted that the influence of the teacher in shaping the attitude and perceptions of students about their career intentions is undeniably crucial. Concerning the assessment of the third hypothesis (H3) which looked at the association between the role of the teacher and career paths of accounting students, this study reports that the role of the teacher substantially ( $\beta = 0.472$ ,  $t$ -value = 3.636, and  $p$ -value = 0.000) impacts the career paths of accounting students. Again, this conclusion is consistent with the position of [20] who have argued that the teacher plays a significant role in the career paths of students. Finally, regarding the examination of the indirect hypothesis (H4), it was found that the teacher's role significantly ( $\beta = 0.362$ ,  $t$ -value = 3.329,  $p$ -value = 0.001) mediates the relationship between the accounting students' perception about the accountant and their career paths positively. Thus, (H4) is partially supported. The researcher thus argues that the teacher's role significantly impacts the connection between the accounting students' perception of the accountant and their career paths. Hence the teacher plays an important

role in shaping and molding the attitudes and perception of the accounting students about the accountant and their career paths. Our position is consistent with the argument of [13, 14, 20, 33, 35 & 36]. The researcher believes that the teacher plays a significant role in the career paths of students.

## CONCLUSION AND RECOMMENDATION

The results of this paper reveal the profound effect that the teacher brings in shaping the attitude and perception of accounting students about the accountant and in developing their career paths. Consequently, the researcher believes that the results of this study will provide substantial contributions to practice, research, and policy. Regarding practice, the teacher will really on the outcome of this study to appreciate and reinforce his or her crucial role to achieve the following: re-orienting the accounting students concerning their stereotypical perception about the accountant and how to improve their career paths through organizing counseling sessions in schools order to avoid career failures because of mismatch between personality type and career paths; facilitating the design of accounting curriculum at the university based on WIL to improve the employability of the accounting students after graduation; involving the accounting student in the teaching and learning of accounting to improve on the skills required by the accounting profession; and ensuring that the accounting students are taught the employability skills and abilities required by the accounting profession are incorporated into the accounting programmer. Concerning research, this study bridged the gap of previous studies where no exact studies have addressed the mediated effect of the teacher's role in the relationship between the perception of the accounting students about the accountant and their career paths. Finally, this study's outcomes contribute to policy by serving as a reference point to stakeholders in the educational sector such as universities, professional accounting examination bodies, and regulators to fashion out policies to encourage the best and brightest students to pursue accounting to enhance their career paths in accounting.

This study adopted an online survey in collecting data from the respondents who are undergraduate accounting students of three universities in Ghana. As a result, some responses might probably

have been received from non-accounting students. Another significant limitation of this study was its focus on three universities out of the several universities that offer accounting programmes at the undergraduate level which affects the generalization of the findings. Future studies are encouraged to address this limitation. Also, this study adopted a quantitative approach in the analysis of the responses; the researcher suggests that future studies explore other approaches including qualitative and or mixed methods to further achieve in-depth perspectives of the mediated effect of the teacher's role in the relationship between the perception of accounting students about the accountant and their career paths. The researcher also encourages future studies to explore the mediated effects of variables such as family background, religion, culture, etc. on the relationship between the perception of accounting students about the accountant and their career paths to achieve a thorough perspective.

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**Appendix 1 – Variables and Research Constructs**

<b>Variables</b>	<b>Constructs</b>	<b>Reference</b>
Career Paths (CP)	CP1- Accounting students after graduation prefer to enroll in profession accounting examination in ACCA, ICAG and CIMA relative to other professional accounting examination bodies	Amaniand Mkumbo, 2016; [18], JacklingandCalero, 2006; [20], Yusoff <i>et al.</i> , 2011; [27], Tang <i>et al.</i> , 1999 [32], & Ahmed <i>et al.</i> , 2017; [33]
	CP2- Identification of the determinants of career path after graduation facilitate the promotion and recruitment campaign of the accounting profession	
	CP3- Career paths abound in financial reporting, finance, tax, audit, cost accounting, Etc. after graduation	
	CP4- Career self-efficacy, family background, attitude, subjective norms, career knowledge and acculturation influence the career path of a person	
	CP5- Pursuing Professional Accounting qualification enhances my career path	
	CP6- Employability and interest influence the career path of a person	
Students' Perception (SP)	SP1- The perception of the accounting students about the accountant can either encourage them to consider career paths in accounting	Amaning <i>et al.</i> , 2020; [16],
	SP2- The perception of the accounting students about the accountant can demoralise them from pursuing a career in accounting	
	SP3- The work of the accountant requires low communication skills	
	SP4- The accountant is mechanical and compliant driven	
	SP5- The accountant is mathematical, non-subjective and devoid of controversies	
	SP6- The accountant is dull, introverted, and number oriented by accounting students	
	SP7- The accountant anti-social and lacks leadership skills	
	SP8- The accounting students' perception concerning their career aspirations in accounting can impact on their confidence about the accounting profession, their self-image, and their attitude regarding the accounting profession	
Teacher's Role (TR)	TR1- Teacher helps in shaping the attitude and perceptions of students about their career paths	Oppong-Kyekyeku 2017; [35]
	TR2- The teacher is required to involve the student in the teaching and learning of accounting to improve on the skills required by the accounting profession	
	TR3- The teacher is to ensure that the abilities required by the accounting profession are incorporated into the accounting programme and taught to students	
	TR4- The teacher is to ensure that employability skills required by the accounting profession are incorporated into the accounting programme and taught to students	
	TR5- The successful inculcation of employability skills and abilities required by the accounting profession into accounting students rest with the teacher because his or her knowledge about the strength and weaknesses of students arguably more than any other official in the school	
	TR6- The teacher should organise counselling sessions in schools order to avoid career failure by the student because of mismatch between personality type and career path	
	TR7- The teacher should facilitate the design of the accounting curriculum at the university based on work-interest learning (WIL) to offer more opportunities to the accounting student	

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