

INFLUENCE OF SOCIAL STATUS AND JOB AVAILABILITY ON FEMALE STUDENTS' MOTIVES TOWARDS FINANCIAL ACCOUNTING SUBJECT IN SENIOR SECONDARY SCHOOL IN BAUCHI STATE

BY

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Abstract

The study examined the influence of social status and job availability on female students' motives towards financial accounting subject in senior secondary schools in Bauchi state, Nigeria. The study was guided by two specific objectives, two research questions and two null hypotheses. Survey design was used in the study to examine the variables under investigation. The population of the study comprised 4,452 female financial accounting students of senior secondary school level two (SSII) in Bauchi state, Nigeria. A structured questionnaire was used as an instrument for data collection. Multiple regression was used to test the hypotheses of the study. The findings revealed the significant influenced of social status and job availability on female students' motives towards financial accounting subject in Bauchi State Nigeria. By implication, low enrollment of female students of secondary school in financial accounting subject can be improved by enlightening female students more about the work opportunities in accounting profession, value attached to accounting professional in our societies society. It is also recommended that Parents should encourage their female children particularly those that have interest in commercial subjects that they should stop running away from financial accounting. The school authorities should from time to time organize and invite accounting bodies and professionals to deliver a lecture to female financial accounting students on value and honor accounting professionals have in the societies.

Keywords: Social status, job availability, female students' motives, financial accounting

Introduction

Education plays a vital role in the development of human knowledge and experience for better living. It ensures the acquisition of knowledge, attitude and skills that enable individuals to increase in their cognitive, behaviour and psychomotor development for societal growth and development. Education is a very important human activity; it helps any society fashion and model individuals to function well in their environment. Oyekan, (2015). According to Boit, Njoki and Chang'ach (2012), the purpose of education is to equip the citizenry to reshape their society and eliminate inequality. Education is often conceived as an organized action of imparting relevant knowledge, skills, habits and competencies to the learners in their preparation for meaningful life and contribution to better society (Oloyede, 2016).

In Nigeria, education sector is divided into three subsectors, namely: basic education (nine years' program), senior secondary school education (three years' program), and tertiary education (four to seven years' program, depending on the course of study). The tertiary education comprises of university and non-University education (Federal Republic of Nigeria, 2013). Senior secondary school is a link between basic education and tertiary institution where adequate knowledge for effective citizenship and collective benefits of society is achieved (Oloyede, 2016). In particular, senior secondary education is an important sector in national and individual development. It plays a vital role in creating a country's human resource base at a level higher than basic education (Achoka, Odebero, Maiyo & Mualuko, 2017).

Financial accounting is one of the vocational subjects taught at senior secondary schools in aiming at equipping both male and female students with professional knowledge and skills (West African Examination Council, 2016). Therefore, financial Accounting, goes far beyond recording and keeping of business transaction. It is concerned with record keeping system, preparation, analysis, and communication of financial information (Francis, 2014; Seyi, 2014). The objectives of teaching financial accounting in senior secondary schools are to enable both male and

female students to appreciate basic accounting practices, principles, and their applications in modern business activities, and to prepare both male and female students to further study in accounting and related courses at the higher institutions (National Examination Council, 2016). The financial accounting subject is one of the very imperative subject to the Nigeria economy as it provides the basis for preparing future entrepreneurs, accountants, managers, and financial controllers (Francis, 2014).

Despite contribution of the financial accounting to the Bauchi state economy and Nigeria at large, it has been observed by Bauchi state ministry of education in 2021 that most of the female students in the state are running away from financial accounting and most of the financial accounting classes are dominated by male students (Statistic and Exams office, 2021). This is in line with the argument of Arford and Bennenth (2012); Lindawali and Smark (2015); Obeid (2016) who indicated that there is poor participation of female in the accounting profession. Existing studies (Sota, Vivien Voke&Agi, 2020; Yasuo, Angelo &Robert, 2014) suggested that social status, job and availability could motivate the female students' choice of financial accounting as a school subject. Based on these arguments, this study intends to investigate the influence of social status and job availability on female students' motives towards financial accounting subject in senior secondary schools in Bauchi state, Nigeria.

Purpose of the Study

The study examine the influence of social status and job availability on female students' motives towards financial accounting subject in senior secondary schools in Bauchi state, Nigeria. The following specific objectives were raised:

- i. To determine the influence of social status on female students' motives towards financial accounting subject in senior secondary school in Bauchi state.
- ii. To determine the influence of job availability on female students' motives financial towards accounting subject in senior secondary school in Bauchi state.

Research Questions

The following question were formulated:

- i. What is the influence of social status on female students' motives towards financial accounting subject in senior secondary school in Bauchi state?
- ii. What is the influence of job availability on female students' motives financial towards accounting subject in senior secondary school in Bauchi state?

Null Hypotheses

The following hypotheses were formulated:

- H0₁:** Social status does not significantly influence female students' motives towards financial accounting subject.
- H0₂:** Job availability does not significantly influence female students' motives towards financial accounting subject.

Literature Review

Concept of Motivation

Motivation has been associated with the cognitive, biological as well as social factors to affect the behavior of humans. This has various explanations as it is a diverse phenomenon. From a psychological perspective, motivation is considered as an energizer of behaviour Reber and Reber, (2014) and works as energy to direct one's behavior towards a target Eymur and Geban, (2016). It means that motivation is an inner urge that gives direction, stimulation, and supports goal-oriented actions Ryan et al. (2015). Ali (2014); Sendogan and Iksan, (2013) found that Motivation has been categorized into two main forms i.e., Intrinsic and Extrinsic motivation. Intrinsic motivation is related to the inner force of behavior; such as want or desire. People who are intrinsically motivated do things because of the innate interest involved aiming at self-satisfaction and fulfillment.

Motive is a reason for doing something. Motivation is concerned with the strength and direction of behavior and the factors that influence people to behave in certain ways. The term 'motivation' can refer variously to the goals individuals have, the ways in which individuals chose their goals and the ways in which others try to change their behavior. Intrinsic motivation can arise from the self-generated factors that influence people's behavior. It is not created by external incentives. It can take the form of motivation by the work itself when individuals feel that their

work is important, interesting and challenging and provides them with a reasonable degree of autonomy (freedom to act), opportunities to achieve and advance, and scope to use and develop their skills and abilities. suggested that intrinsic motivation is based on the needs to be competent and self-determining (that is, to have a choice). Intrinsic motivation can be enhanced by job or role design. In intrinsic motivation, the place of behavior is almost completely internal. Ali (2014). This category of motivation has also been connected with personal enjoyment along with internal satisfaction Vallerand and Ratelle, (2016). Conversely, Schunk, Meece and Pintrich (2014) said that extrinsic motivation comes out of factors such as family expectations and pressures, educational environment and teachers, and workplace responsibilities. Motivation within the environment which possibly affect one's eagerness towards achievement are extrinsic factors. Extrinsic motivation refers to engage in activities that are a means to an end rather than an end in themselves. Individuals who are extrinsically motivated when their participation in certain things is aimed at attaining desirable outcomes such as material rewards, praise, or avoiding punishment Schunk.

Ginsburg and Bronstein, (2013). stated that both intrinsic and extrinsic forms of motivation have been associated with educational environments. Both forms of motivation are influenced by different factors such as family environment, cultural level or social settings and educational mindsets. Motivation has been identified as an important player in scholastic accomplishment among students at diverse points of the educational ladder. According to Uguroglu and Walbert as cited in Ayub, (2010), motivation significantly contribute to student achievement see also Chow and Yong, (2013). Extrinsic and intrinsic motivation can work as a driving force that affects students' overall performance Behzadi (2014). Both types of motivation can play either a positive or negative role in terms of academic interest and achievement among students. However, both these forms of motivation are not essentially independent or exclusive. In many cases, both forms of motivation are overlapping and are often interdependent.

Different studies investigated the role of motivation on students' performance (Cheng, et al., 2011, Goodman et al, 2011, ErdemKeklik& Keklik, 2013). Other studies have also strongly associated motivation and academic performance and success (Eymur&Geban, 2011; Fortier, Green, Nelson, Martin, Marsh, 2001; Guay, 1995; Johnson, 1996; McInerney, 2010; Sandra, 2012). Males and females often have different motivation levels in terms of different educational programs and setups. Pomerantz et al (2014) indicate that females often set higher standards in the classroom and tend to critically evaluate their own performance. Researchers have consistently found that boys often show lesser motivation to study in the absence of more material interests or incentives. In contrast, females have higher motivation which is often associated with the tendency among them to please adults, including parents and teachers (Pomerantz, Altermatt &Saxon, 2013).

Clayton, Blumberg and Auld (2010). stated that students' motivational beliefs in different subjects are guides of students' feelings, actions and thinking that lead them towards success in learning. Most of the previous researchers found that female students are more motivated towards the achievement of desirable learning goals as compared to male students. But from previously conducted researches it was found that the levels of intrinsic motivation of students vary on different subjects, towards various subjects' different genders have different higher intrinsic and extrinsic motivation. No significant gender difference in higher motivation was found in all subject areas. In comparing gender differences in different subjects at the university level, a study conducted by Narayanan, Rajasekaran, and Iyyappan (2017) found that in learning English, girls have greater intrinsic motivation compared to boys. Similarly, another research study reported higher intrinsic motivation in physical education among females as compare to males.

Conceptualization of Social Status

According to Sauder, Michael, Lynn, Freda, Podolny and Joel (2012) social status is the level of social value a person is considered to hold. More specifically, it refers to the relative level of respect, honour, assumed competence, and deference accorded to people, groups, and organizations in a society. Status is based in widely shared beliefs about who members of a society think holds comparatively more or less social value, in other words, who they believe is better in terms of competence or moral traits. Sedikides and Guinote (2018) stated that status is determined by the possession of various characteristics culturally believed to indicate superiority or inferiority, example confident manner of speech or race. As such, people use status hierarchies to allocate resources, leadership positions, and other forms of power. In doing so, these shared cultural beliefs make unequal distributions of resources and power appear natural and fair, supporting systems of social stratification. Status hierarchies appear to be universal across human societies, affording valued benefits to those who occupy the higher rungs, such as better

health, social approval, resources, influence, and freedom. Sociology has developed the concept of social status as a theoretical tool to understand individual's relation to the society. "Social status" then can be understood as an indicator of individual's relation to the society, reflecting her contribution to public good, importance of her skills for society, her rights and obligations (Anderson, 2012).

Anderson, (2012) defined social status based on income and education is a general measure of status. However, in more local contexts people are often related to each other in more specific terms. Many studies have tried to understand the impact of such a "local" status on micro or individual level. An important research direction related to local status started with Festinger's social comparison theory Festinger, (1954). Festinger's seminal paper proposed that people constantly compare themselves with others to understand their own abilities and to form opinions. This theory has grown into a broad research area focusing on how people compare themselves to others and how this comparison impacts feelings and behavior. Such an approach is conceptually close to sociological understanding of status: social comparison is key to understand one's own position within the society and adjusting social behaviour.

Mazzocco (2012) stated that individual's position on the socio-economic hierarchy largely determines her general relation to society. Understanding social hierarchy and your place on it is crucial for successful social interactions. Thus, people need to signal their own status to others, and also understand other people's statuses. Such a signaling of status is done by demonstrable status symbols. Generally, as ademonstrable status symbol can be anything which gives a clear idea about individual's level of income and education, her affiliation to certain social groups and her place in society in general. Many aspects of behavior can be well understood if we look at them as signaling of status. For example, consumption behavior has always been an important way to signal one's social standing. Developments in sociology have built upon these ideas, trying to develop the concept of "social status" into a useful tool for understanding socio-economic relations. For example, Treiman's empirical work has tried to understand people's perceptions about social status. In his book "The Division of Labor and Occupational Stratification" Treiman compares data from 53 countries analyzing the "prestige rankings" of different professions. He concludes from empirical surveys that people's subjective understanding of "social status" is usually based on one's occupation, level of education and income (Treiman, 2013).

Conceptualization of Job Availability

Giloth and Meier (2012) stated that availability of job means many things the chance to live in a supportive neighborhood, the ability to build wealth, or the ability to have transportation access to work and amenities but above all availability job is about the ability to obtain and retain jobs and build sustainable careers. Unfortunately, far too many people lack meaningful opportunities to obtain such employment. Analysis of employment in several older industrial cities, for example, suggests that these cities would need to add hundreds of thousands of jobs to match employment rates in their regional metropolitan areas. Our track record for closing employment gaps has been less than hoped, especially for black men and communities of color, and predictions about the future of work from automation suggest further erosion of equitable employment opportunities (Avent 2016). Jobs and careers are building blocks for household economies and families, healthy neighborhoods, competitive regions, and robust civic life (Wilson 1996, Wiewel & Giloth 1996). Work is a fundamental way we organize our lives, build social networks, and create meaning for ourselves. A job and career provide economic resources, benefits, information, and well-being essential for pursuing a good life. Jobs are a foundation for equitable opportunity and citizenship.

The definition of a job according to the measurement method of Davis and Haltiwanger means that jobs are filled by a worker with a labour contract. This is somewhat at variance with the concept of labour demand where total labour demand is equal to employment – filled labour contracts – plus vacant jobs. Therefore, alternative definition of jobs was posting of new vacancies is accounted as job creation as well. From the perspective of the definition of a job, the most relevant data in labour market dynamics are job flows and worker flows. Job flows, i.e., the creation or destruction of jobs, reflect demand-side developments. They indicate the growth or contraction of firms due to business cycle shocks or factors like changes in technology and tastes. In contrast, worker flows mainly reflect supply-side phenomena. They are not necessarily associated with job creation or destruction. Worker flows typically exceed job flows (Bruil, Butter & Kee, 2010). Within the accounting literature, there are several studies that have examined career choice in the discipline. These studies show that students tend to choose accounting as their career due to earnings and career opportunities (Tan & Laswad, 2006). Similarly, students choose accounting as a

profession because they perceive accountants to experience faster than average employment growth (Dibabe, Wubie&Wondmagegn, 2015). Many studies have identified job availability, job opportunities for advancement, job security and financial compensation as also influencing the students to choose the accounting profession (Horowitz & Riley, 1990; Said et al., 2014; Zakaria et al., 2012). On the other hand, there are studies that have argued that the society often perceives the workload of accountants as “number crunchers” which emphasis on numerical accuracy, routine recording and calculations. Of consequence, this has led the students to opt not to choose the accounting profession (McDowall & Jackling, 2010). A job, employment, work or occupation, is a person's role in society. More specifically, a job is an activity, often regular and often performed in exchange for payment ("for a living"). Many people have multiple jobs (e.g., parent, homemaker, and employee). A person can begin a job by becoming an employee, volunteering, starting a business, or becoming a parent. The duration of a job may range from temporary (e.g., hourly odd jobs) to a lifetime (e.g., judges). An activity that requires a person's mental or physical effort is work (as in "a day's work"). If a person is trained for a certain type of job, they may have a profession. Typically, a job would be a subset of someone's career. The two may differ in that one usually retires from their career, versus resignation or termination from a job.

Jobs can be categorized by intensity (hours per week), by payment status, or by the level of experience required. The types of job stemming from intensity are categorized as full-time or part-time. They can also be classified into temporary, odd jobs, seasonal, self-employment, consulting, or contract employment. Regarding payment status, jobs are categorized as paid or unpaid. Examples of unpaid jobs include volunteer, homemaker, mentor, student, and sometimes intern. Finally, according to the level of experience required, jobs are usually grouped as entry level, intern, and co-op. Some jobs require specific training or an academic degree. Those without paid full-time employment may be categorized as unemployed or underemployed if they are seeking a full-time paid job. A side job, also called a side hustle, side gig or moonlighting, is an additional job or jobs to supplement one's income. A person with a side job may have little time left for sleep or leisure activities.

Research Framework

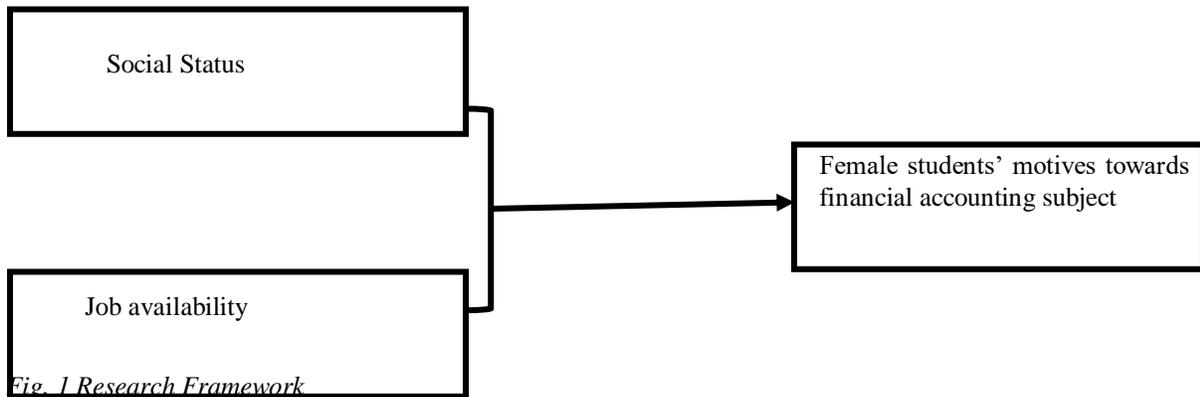


Fig. 1 Research Framework

A framework of this study that indicates the relationship between social status, job availability and female students' motives towards financial accounting subject is developed based on gender development theory (see Figure 1). The theory was developed by Bandura, and Bussey, (1984). The gender development theory is framework which suggested that people behave base on their gender. According to Bandura, and Bussey, Gender development is a fundamental issue because some of the most important aspects of people's lives, such as the talents they cultivate, the conceptions they hold of themselves and others, the socio structural opportunities and constraints they encounter, and the social life and occupational paths they pursue are heavily prescribed by societal gender-typing.

Methodology

A survey research design was adopted for this study. Survey design involves a systematic and comprehensive collection of information about opinions, feelings and beliefs through administering questionnaire to get the general picture of the research problem (Nannim, 2018). Emaikwu (2015) argued that, survey design is the most appropriate for the study that involve assessing the present state of affairs with regard to some variables that change over time.

Considering this argument, the researcher found the design appropriate for this study because the study collected the opinions of female financial accounting students of secondary schools about their motives towards financial accounting subject. Hence, survey research design was appropriate for this study.

The population of this study comprised of 4,452 female financial accounting students of senior secondary school level two (SSII) in Bauchi state, Nigeria. The justification for choosing the SSII students is because they are not under the pressure of preparing for external examination compare to SS III students (Akanbi & Kolawole, 2014). The sample of this study consisted of 400 SSII female financial accounting students in Bauchi state Nigeria. The sample was statistically determined using GPower which is statistical software for power analysis and sample size calculation (Faul, Erdfelder, Lang, & Buchner, 2007). Proportionate random sampling technique was used to select the required number of female financial accounting students from three educational zone of Bauchi state (see, table 2). The technique involves the division of a population into smaller sub-groups and selecting samples directly proportional to the sub-groups (Adams, 2020). The sampled of the respondents was randomly selected from each of the educational zone of Bauchi state. This is because random selection produces a sample which is free from bias and gives equal chance of selection to every element of the population (Sambo, 2005). Following this argument, the present study selected the respondents at random in each educational zone, after proportionally determined the sample of respondents.

The study adapted measurements based on the previous studies, this was done because Sekaran and Bougie (2016) recommended that a researcher can adopt or adapt measurement from the prior studies relevant to the current research. The study has five (3) variables; female students' motives consist of 7 items adapted from Bulus (2017), social status consists of 6 items and job availability 5 items. The items of social status and job availability were adapted from Yasuo, Angelo, and Robert, (2014). In this study, Likert scale was adopted for all the items, the respondents were asked to indicate their responses to each question on a five-point scale. To ensure the reliability of instrument of the present study, the pilot test was conducted with 40 SSS II female financial accounting students in Gombe state. The state is outside the study area but the respondents have similar characteristics with the sample of this study. The 40 students satisfied the recommended pilot test range from 25-75 (Converse & Presser, 1999). In the present study, the reliabilities of the instrument were assessed and the Cronbach alpha coefficients of the three constructs are; female student motives (0.76), social status (0.87) and job availability (0.82). The results suggested that the instrument is reliable based on the recommendation given by Hair et al. (2017) According to them Cronbach alpha coefficient of at least .70 is considered satisfactory and acceptable.

Finally, data analysis, SPSS 23 was used throughout the process. The predictive power of social status and job availability (i.e., independent variables) on female students' motives towards financial accounting subject (i.e., dependent variable) was determined using multiple regression. A multiple regression is a statistical technique for testing the influence of a number of independent variables on one continuous dependent variable (Hair et al., 2013).

Results

Table 1: Regression analysis on influencesocial status and job availability on female students' motives towards financial accounting subject.

Variable	Standardized Coefficients Beta	T value	P value	Decision
Social status	0.236	9.116	.000	Rejected
Job availability	0.428	7.329	.000	Rejected

After checking and satisfying the necessary assumptions of regression analysis, Hair et al. (2013) recommendation was followed in interpreting the result. Hair et al. recommended that when interpreting the result of multiple regression analysis, a researcher should first consider the F value, then the R-square value or adjusted R square, and follow by the individual contribution. Following their recommendation, in this study, the statistical evidence has proved that the model was statistically significant based on the F ratio 43.821, $p = .000$. The result also revealed the R² value of of .46, indicating that the model fit is large (Murphy, Myers&Wolach, 2014). Concerning the individual contribution of independent variables, the variable social statushad a standardized coefficients beta value of 0.236, $p = .000$. This indicates a significant contribution of the variable in the model, that is, social statushas a significant positive influence on female students' motives towards financial accounting subject. This result does not support the

prediction of hypothesis null hypothesis 1 that social status does not significantly influence female students' motives towards financial accounting subject. Similarly, the variable job availability has a standardised coefficients beta value of 0.208, $p = .000$. This indicates that job availability has a significant contribution in the model. null hypothesis 2 is, therefore, not supported.

Discussion

The findings of this study indicated that social status and job availability are significant determinants of female students' motives towards financial accounting subject. This implies that female students' motives towards financial accounting subject significantly influenced of female students' motives towards financial accounting subject. The finding is consistent with by Yasuo, Angelo, and Robert (2014) in the context of United States of America which indicated that social status significantly relate to women interest in accounting profession. In another study by Anna (2018) in the context of Geogia United State of America revealed that social status and cultural factors impact on the shaping of the educational choices of individuals of different social origin, bringing at the same time to the fore issues of social and educational inequalities. Similar finding was reported by Justice et al. (2016) that availability of jobs influenced the career choice among students of the institute of chartered accountants. Similar finding was reported in the study of Yasuo et al. (2014) in the context of United States of America that job availability and locational freedom significantly relate to women interest in accounting profession.

Conclusion

The present study provided empirical evidence on the influence of social status and job availability on female students' motives towards financial accounting subject in senior secondary schools in Bauchi state, Nigeria. The study proved that social status and job availability have significant and positive influence on female students' motives towards financial accounting subject. Therefore, low enrollment of recorded among female students of secondary school in financial accounting subject can be addressed and improved by enlightening female students more about the work opportunities in accounting profession, value attached to accounting professional in our societies society and encourage them to develop more interest in the subject. This would help in increasing the number of female students in accounting professional.

Recommendations

Based on the findings of the study, the following recommendations are made:

1. The school authorities should from time to time organize and invite accounting bodies and professionals to deliver a lecture to female financial accounting students on value and honor accounting professionals have in the societies.
2. The female financial accounting students should be enlightened by the school authorities through accounting bodies and professionals on work opportunities in accounting profession.

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