

National College of Ireland

Project Submission Sheet

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**Exploring Accounting as a Career Choice: A Qualitative Exploration of the Irish
Perspective**

By Mawuena Torwudzo (23152940)

National College of Ireland

A Dissertation submitted in part fulfilment of the requirements for the
MSc in Accounting
Submitted to the National College of Ireland (August 2024)

Abstract

There has been a lot of work done in the area of career choice, however, mostly using quantitative methods to draw a connecting line between pre-determined variables and the choice of a career. This study explores the factors influencing the choice of accounting as a career using Ireland as the focal point for the investigation. With the Social Cognitive Career Theory as the theoretical underpinning, this study gathered data following the qualitative method with a semi-structured interview, sampling the opinions and perspectives of ten (10) post-graduate students living and studying in Ireland. The use of the qualitative method helped to provide extra context for the choices of respondents although time limitations impacted the number of respondents.

Using thematic analysis, this study set out to explore the impact of an individual's perception of their self-efficacy, career outcome expectations and other external determinants on their choice of accounting as a career and discovered three(3) main themes of self-efficacy beliefs, socio-cultural determinants and job related determinants, within which sub-themes of identity, perception of personal strengths, mimetic pressure, familial pressure, career goals, prestige, salary, demand for accountants and opportunities for exposure were found as presented by table 1.0.

This study is positioned to add to literature on the subject of career development and for employers, encourage the development and implementation of measures to attract and retain motivated talent. For educators and career guidance professionals, findings from this study can help in matching students to careers that best fit them.

Declaration

National College of Ireland

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Signature of research student: Mawuena Torwudzo

Date: 10/08/24

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Thanks be to God first and foremost for the strength and ability to complete this research work.

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| | |
|---|-----------|
| Table of Contents | |
| Abstract | 2 |
| Declaration | 3 |
| Acknowledgements | 4 |
| List of Tables | 8 |
| List of Figures..... | 9 |
| List of Appendices..... | 10 |
| List of Abbreviations | 11 |
| 1.0 INTRODUCTION | 12 |
| 1.1 Background | 12 |
| 1.2 Position of previous studies | 13 |
| 1.3 Gaps in the literature | 14 |
| 1.4 Significance of the study | 14 |
| 1.5 Structure and organization of the study..... | 15 |
| 2.0 LITERATURE REVIEW..... | 16 |
| 2.1 Introduction..... | 16 |
| 2.2 Theoretical Review | 16 |
| <i>2.2.1 Theory of Reasoned Action.....</i> | <i>16</i> |
| <i>2.2.2 Theory of Planned Behaviour</i> | <i>17</i> |
| <i>2.2.3 Social Cognitive Career Theory (SCCT)</i> | <i>17</i> |
| <i>2.2.4 Conceptual Framework</i> | <i>19</i> |
| 2.3 Empirical Review | 20 |
| <i>2.3.1 The Psychology of Choice.....</i> | <i>20</i> |
| <i>2.3.2 Cognitive Perspective.....</i> | <i>20</i> |
| <i>2.3.3 Sociocultural Perspective</i> | <i>21</i> |
| <i>2.3.4 Career Choice of Students.....</i> | <i>22</i> |
| <i>2.3.5 Factors Motivating the Choice of Accounting as a Career.....</i> | <i>23</i> |
| 2.4 Conclusion | 27 |
| 3.0 RESEARCH OBJECTIVES AND QUESTIONS | 28 |
| 3.1 Objectives of the study | 28 |

| | |
|--|-----------|
| 3.1.1 General Objective..... | 28 |
| 3.1.2 Specific Objectives | 28 |
| 3.2 Research Questions | 28 |
| 3.2.1 Main Question..... | 29 |
| 3.2.2 Sub Questions | 29 |
| 4.0 METHODOLOGY | 30 |
| 4.1 Introduction..... | 30 |
| 4.2 Research Design | 30 |
| 4.2.1 Research Method | 30 |
| 4.2.2 Research Philosophy..... | 31 |
| 4.2.3 Research Approach | 32 |
| 4.3 Participants | 33 |
| 4.3.1 Target Population and Sample..... | 33 |
| 4.3.2 Sampling Method..... | 35 |
| 4.3.3 Inclusion and Exclusion Criteria | 35 |
| 4.4 Data Collection | 35 |
| 4.4.1 Primary Data | 36 |
| 4.4.2 Secondary Data..... | 36 |
| 4.5 Procedure | 37 |
| 4.6 Data Security | 38 |
| 4.7 Data Analysis | 38 |
| 4.7.1 Thematic Analysis..... | 39 |
| 4.7.2 Data Analysis Software..... | 40 |
| 4.7.3 Quality Control | 40 |
| 4.8 Ethics | 41 |
| 4.9 Reflexivity..... | 41 |
| 5.0 FINDINGS | 43 |
| 5.1 Introduction..... | 43 |
| 5.2 Discussion of themes..... | 44 |

| | |
|---|----|
| 5.2.1 <i>Self-efficacy beliefs</i> | 44 |
| 5.2.2 <i>Socio-cultural Determinants</i> | 46 |
| 5.2.3 <i>Job related determinants</i> | 50 |
| 6.0 DISCUSSION OF FINDINGS | 55 |
| 6.1 Identity and perception of Strengths | 55 |
| 6.2 Career Goals | 56 |
| 6.3 Socio-cultural Determinants | 56 |
| 6.4 Job related Determinants | 58 |
| 6.5 Practical implications of the study | 58 |
| 6.6 Recommendations for future research | 59 |
| 7.0 CONCLUSION | 60 |
| 7.1 Research Objectives | 60 |
| 7.2 Strengths and Limitations of the study | 60 |
| REFERENCES | 62 |
| APPENDIX | 72 |
| APPENDIX A: PARTICIPANT CONSENT FORM | 72 |
| APPENDIX B: INTERVIEW GUIDE | 73 |
| APPENDIX C: INTERVIEW TRANSCRIPT SNIPPET | 75 |

List of Tables

Table 1.0 Themes and sub-themes

Table 2.0 Participant Demographic Information

List of Figures

Fig. 1.0 Conceptual Framework

List of Appendices

Appendix 1.0 Interview Guide

Appendix 2.0 Participant Consent Form

Appendix 3.0 Interview Transcript Snippet

List of Abbreviations

TRA – Theory of Reasoned Action

TPB – Theory of Planned Behaviour

SCCT – Social Cognitive Career Theory

1.0 INTRODUCTION

1.1 Background

The subject of human choices is in itself very interdisciplinary, with applications in varied areas such as psychology, economics, and commerce. These varied dimensions make this research all the more enriching in understanding the complex process of career selection. The interest in the subject of career choice has risen over the past few years, prompted by the economic uncertainties that have changed the face of labor markets worldwide. It has been found that the career choices of people actually reflect several socio-economic trends with Maree (2010), in this context, mentioning that changes in the economy definitely affect the people's choice of careers and the value attached to them. This is buttressed by the fact that economies are changing, and the dynamics of career choices have changed with them (PricewaterhouseCoopers, 2015). This is why the subject calls for constant exploration.

The accounting profession is in a unique position as it is usually perceived as a safe job with good wages and prospects for development and promotion. However, the choice of accounting depends on diverse factors that affect the process of decision-making from within and outside. The career aspirations of a particular individual are mostly influenced by internal factors such as self-efficacy beliefs and career outcome expectations. This self-efficacy, according to Bandura (1997), refers to the individuals' belief in their capabilities, which affects their choices of careers, suggesting that those who have higher self-efficacy in activities relevant to the accounting profession, such as numerical ability and analytical skills, are more likely to choose this profession. Apart from self-efficacy, individuals' expectations about the result of their career pursuit also affect their career choices. Lent, Brown, and Hackett (2002) highlight that it is the individuals' expectations about the job and how far the job can take them towards achieving their career goals. The internal motivational factors are explanatory of the reasons for studying accounting and how such choices align with long-term career goals.

While internal factors remain important, external factors cannot be ignored. There are socio-cultural factors such as family expectations and societal prestige that play a very important role in career decision-making. Krumboltz (1996), highlighted social learning and environmental factors as important in shaping the career choices of individuals. The study found that family

influence can be two-edged, with one side providing the required push and resources necessary to enable individuals to pursue their preferred careers and the other side restricting the choice of a profession to that which does not fit the interest and strengths of the individual. This duality comes clear in the different experiences of students as captured in later sections. The societal prestige that the accounting profession holds is another external factor influencing the choice of career. According to Feldman (2018), social perception plays a major role in the choice of career, as an individual is highly likely to go for a profession that society holds in high regard and therefore respect for the accounting profession in Ireland might prove to have a great influence on the students' decisions in choosing to pursue such a profession.

This study leans into the unique context of Ireland, considering the highly diverse nature of the student and professional population. The existence of international students in Ireland presents an opportunity to see how varied cultural backgrounds will influence career choices in accounting.

1.2 Position of previous studies

Studies on the attractiveness of accounting as a career in recent times have taken two distinct paths with one arguing that students of this current generation are leaving accounting behind in favour of more creative endeavours as they feel accounting is just boring number-crunching work. According to Charbaji and El-Moussawi, (2016), developed economies over the last few decades have shown a decline in the number of students studying accounting due to this reason among several others. This trend is also reported by Jackling and Calero (2006) in Australia, Wells and Fieger (2005) in New Zealand and Sugahara, Hiramatsu and Boland (2009) in Japan. The other path shows that there are enough incentives in choosing accounting as a career to attract students into the field. According to Ramdani et al. (2019), factors such as incentives, professional training, professional recognition, work environment, and the job market conditions help to boost the attractiveness of the profession. Cohen et al. (2020) and Samsuri et al. (2016) present arguments to this effect, that accounting offers better job prospects compared to other career paths.

1.3 Gaps in the literature

While extensive literature exists on the motivations of career choice in many different contexts (Jackling et al., 2012; Awadallah and Elgharbawy, 2020; Tetteh et al., 2022), the researcher found the need to provide further explanation on the specific reasons and influences on the choice of the respondents. The researcher sought to pursue a much deeper insight into the experiences of the subjects with the qualitative approach supported by an underlying theory as a lot of the work done in this field has been focused primarily on establishing relationships between career choice determinants and career choice. The use of the qualitative method in this area of research has proved to be very limiting as it does not explore the thought process behind these choices and therefore the root cause of students preferring accounting to other careers. The use of the qualitative method helps respondents to bring out their own career determinants instead of being limited by the predetermined variables of the researcher. The theory of choice for this study was the social cognitive career theory (SCCT) as used to explain the thought process of students choosing a specific career path, which answers the call by Tetteh et al. (2022) for studies in different jurisdictions to further the understanding of career choice factors. This deviates from, and supplements past studies in this field (Bekoe et al., 2018; Schoenfeld et al., 2017) that have relied mainly on the theory of reasoned action (TRA) and theory of planned behaviour (TPB) as a basis for their quantitative analysis.

1.4 Significance of the study

The area of career choice is important for the reason that this choice affects the individual choice-makers themselves, the industries that are entered, and the economy at large. According to Ticoi and Albu (2018), the study of career choice motivations is important to ensure that the right people are joining a particular industry for the right reasons as this would increase their chances of career satisfaction and progress. The purpose of this paper was, therefore, to explore the motivators that may drive students to choose accounting as their career, with special emphasis on self-efficacy and outcome expectations as intrinsic motivators and socio-cultural and job-related factors as extrinsic motivators.

This study also aims to contribute to the comprehensive body of knowledge of factors that make students choose accounting as their career, with a special focus on the Irish perspective. The

findings of this research will be relevant to educators, policymakers, and industry professionals as they will provide clues regarding how to improve the attractiveness of accounting to boost the numbers of professional accountants to fill the ever-increasing demand. This will also be an addition to the localized knowledge of these phenomena as a part of the global discourse on career choice within the accounting profession. The development of effective career guidance programs and support environments also requires an understanding of these dynamics in order to help students make independent and informed choices regarding their careers. This will thus contribute not only to the academic literature on the subject matter but also to the practice of the accounting profession and the education system of Ireland and beyond.

1.5 Structure and organization of the study

The entire study consists of seven (7) chapters with the following chapter covering an empirical and theoretical review of previous literature on the subject which informed the development of the guiding objectives and questions answered by this study. Further chapters discuss the specifics of the philosophical underpinnings of the research and methodology used by the researcher to gather information for analysis and the subsequent results from the analysis as well as the researcher's concluding remarks.

2.0 LITERATURE REVIEW

2.1 Introduction

The Study of relevant literature and the psychological theories underpinning research in the factors that influence the choices individuals make was essential for this study. The concept of choice was the broad umbrella under which career choice in general and the choice of a career in accounting fell in this chapter. In that light, this chapter seeks to present the researcher's understanding of the subject based on the synthesis of the ideas expressed in existing research done on the determinants of the choice of accounting as a career. The subsequent theoretical framework for this study was also based on psychological theories of choice and decision making.

2.2 Theoretical Review

The Theory of Reasoned Action (TRA), Theory of Planned Behaviour (TPB) have spearheaded the discussion around choices and decision making with Ajzen (2020) describing how these theories have been instrumental in explaining and predicting human behaviour cutting across the domains of health, environmental awareness, consumer behaviour and technology adoption. In the choice of careers, the Social Cognitive Career Theory (SCCT) has emerged more recently in a bid to explain the relationship between the internal and external motivating facts and their influencing effect of the individual's decision making (Schoenfield et al., 2017; Tetteh et al., 2022). The subsequent theoretical framework for the study was based on the interaction of the individual with career decision theories in the internal and external environmental context.

2.2.1 Theory of Reasoned Action

The theory of reasoned action (Ajzen & Fishbein, 1980; Fishbein & Ajzen, 1975) is designed to predict human behaviors, more specifically the psychological determinants of choices. According to Porter and Wooley (2014) the TRA is most interested in how an individual's outcome expectations shape their perspectives and attitude towards the action such that an individual who expects to benefit from a career in accounting will be more likely to choose accounting as a career. The theory of reasoned action assumes human behaviour to be rational, implying that people take account of available information and consider consequences before acting (Ajzen, 1985). Therefore, an individual will decide on a career with careful consideration of the outcomes

and rewards. This is in line with the findings of Owusu et al. (2018) suggesting that a person's choice of a career will be reinforced by expectations of a favourable future outcome such as lifetime earning potential, social status and job security. In their survey of Ghanaian undergraduate students, they found that more premium was placed on earnings potential and job security which could explain why students opted for careers such as accounting.

2.2.2 Theory of Planned Behaviour

The theory of planned behaviour was developed by Fishbein and Ajzen (1975) as a framework for predicting and explaining the social behaviors of individuals. TPB builds on the TRA to explain the assumption that an individual will for example, choose accounting as a career based on their self-perceived ability to succeed in such a career (Porter and Woolley, 2024). According to this theory, intentions are the best way to predict behaviour as this is what forms the basis of motivation to engage in an activity (Conner & Armitage, 1998). The theory of planned behavior is an extension of the theory of reasoned action which was developed in response to the limitation of the TRA in dealing with behaviors over which people have control. In the study of career choices, Owusu et al. (2018) narrowed down the basis of the TPB to attitudes, subjective norms, and perceived behavioral control.

2.2.3 Social Cognitive Career Theory (SCCT)

Werner (2004) suggests that despite the extensive work done on career choice, only about 40 per cent of the variance in behavior could be explained using TRA and TBP. There is therefore the need to expand literature on the subject. The Social Cognitive Career Theory (SCCT) has emerged in recent times to cater specifically for the study of decision-making concerns of individuals with regards to their career ambitions. The researcher follows the work of primarily qualitative work done around career choice (Tetteh et al., 2022) which applied the SCCT to attain a much deeper understanding of the position of students choosing a career in accounting. The SCCT extends the breadth of the TRA and TPB by providing additional context to the motivating factors of individuals' decision making about their careers.

The SCCT was developed based on the general social cognitive theory of Bandura (1984) which according to Lent et al. (2002) has been influential in studying thought processes and motivations of individuals. This theory has seen its application in the study of psychosocial functioning, including academic performance, health behaviour, and organisational development.

The pipeline from career interest to carer success can be very complex and abstract but this theory presents a framework for the understanding of how interests develop into the choice of a career and ultimately success in the chosen career., thus the underpinning variables being self-efficacy beliefs, outcome expectations and career goals. The main argument for SCCT, as underpinned by the variable of self-efficacy especially, is that it is going to be crucial in guiding students to choose careers where they would be most suited to.

Self – Efficacy

Bandura (1986) defined self-efficacy as a person's perception of their abilities to execute the actions needed to achieve their desired goals. The perceptive nature of an individual's self-efficacy beliefs is important for this study in the sense that these beliefs are not factual and so determining how they play into the decision-making process will provide an insight into the various decision-making biases that are represented. Bandura (1986) further implies that the tools held by the individuals in terms of the capabilities necessary for success in a career are not as important as their beliefs regarding the usefulness of the said tool. Hayes and Credle (2008) expressed similar conclusions in their investigation of the underrepresentation of African Americans professional accounting. They discovered that even though valuation of the outcomes was similar among all groups, the African American students simply lacked confidence in their ability to be able to pursue a career in the field. This finding could be explained by existing barriers that these students may face as the minority population as was concluded by Darmody et al. (2014) in the Irish context that migrant students in Ireland face educational and career barriers, which can influence their perception of the availability of chances of getting into the accounting profession.

The Lent (2002) view of Self efficacy is that an individual's perception of their capabilities and self-efficacy is not constant but dynamic and therefore can be influenced by personal accomplishments, vicarious learning, social persuasion, and physiological states.

Outcome Expectations

Lent et al. (2002) defines an individual's outcome expectations as their beliefs about the consequences of their decisions. This represents what students believe to be the benefits of the careers they choose. Just like self-efficacy beliefs, an individual's outcome expectations can be dictated by their internal and external environment, reflecting the intrinsic and extrinsic motivations for pursuing a career in accounting. Tetteh et al. (2022) discussed the extrinsic nature

of outcome expectations in their findings that a student might not necessarily enjoy a career but they would pursue accounting as a career anyway since they are motivated by the expected outcome. According to Truyens (2019), even when they have a high level of self-efficacy regarding the necessary activity, people would naturally choose to be biased towards the option where they expect to have more positive outcomes. The opposite was also discovered by Hayes and Credle (2008) that a person can have positive outcome expectations regarding a career and not have the required self-efficacy beliefs to pursue the career.

Personal Goals

The SCCT defines goals broadly as plans or intentions to achieve a desired result (Tetteh et al., 2022). The function of personal goals in the theoretical framework therefore reflects how an individual's perception of attainability of a goal can impact their self-efficacy beliefs and outcome expectations. Lent (2011) described the purpose of personal goals as organising, directing, and sustaining certain behaviours towards the pursuit of the choice of a career and achieving the expected outcomes. Personal goals are a function of the plans of the individual concerning their lives and therefore a student with a clear goal of being an accountant will organise and direct their actions in a way that helps them achieve their goals (Tetteh et al., 2022). Tsube and Feltz (2015) found that many students do not approach career development with a lot of urgency and this lack of planning according to Chan (2020) results in increased pressure and ultimately poor choices regarding career development.

2.2.4 Conceptual Framework

The study followed an adapted Schoenfeld et al., (2017) framework to describe how the factors of self-efficacy, outcome expectation and external influences impact upon an individual's personal goals to enable come to a career decision. The framework also details a relationship between self-efficacy beliefs and outcome expectations within the context of career choice.

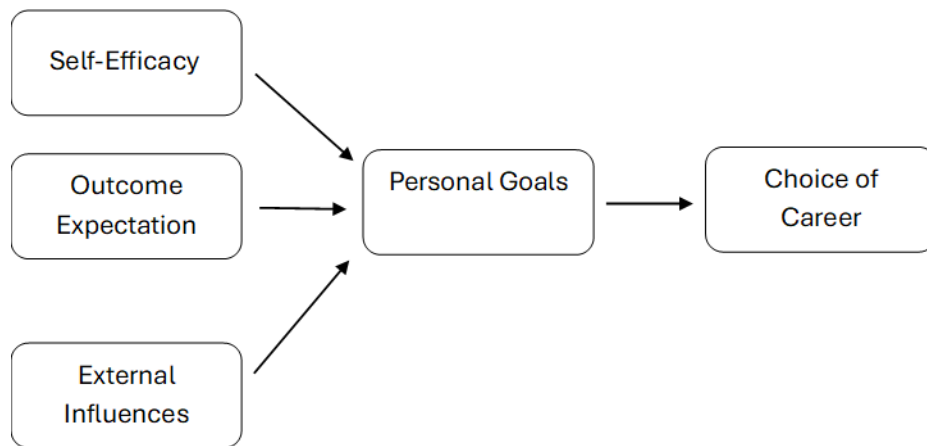


Fig. 1.0 Conceptual Framework

2.3 Empirical Review

2.3.1 The Psychology of Choice

Research into the psychology of choice has sought to explain human behaviour based on how their decisions and choices are formed. To best investigate the literature, found in this area of study, the researcher categorized the literature under two perspectives being the cognitive choice perspective and the sociocultural perspective to explain human choices and behaviours as a dynamic inter-relationship between what is best for the individual and what is acceptable by the individual's key reference groups. The major opposition to the theories of choice was raised by Simon (1955) in his discussion of the possibility of the unconscious being a better decision maker than the conscious with support from Smith (1990) that in crucial moments where hard decisions are being made, there is often no evidence to make a case for rational computations and evaluation of possible outcomes.

2.3.2 Cognitive Perspective

The cognitive perspective views choice as a basic human activity that involves the selection of a preferred option from a list of possibilities (Wang, 2007; Wilson & Keil, 2001). This line of thought is based on the individual being rational in the sense that he will always choose what is best for him, while balancing the potential risks involved in the action of choice with the expectation of

favourable future outcomes. This perspective places the burden of choice on the individual and in some contexts, this burden results in greater motivation for individuals (Iyengar and Lepper, 1999). In individualistic societies such as America, psychologists have found that choice, and the freedom to choose is greatly valued and the sense of control people get when they exercise their rights to choose serves as a source of intrinsic motivation (Dember et al., 1992). Deci et al. (1982) found similarly that in this context that a lack of choice and perceived ability to exercise control on the individual's immediate external environment contributed to feelings of dissatisfaction and a loss of intrinsic motivation.

The impact of cognitive biases is very much a part of the cognitive perspective of decision making. West et al. (2008) summarized cognitive biases as thinking patterns acquired by individuals as a result of their observations and generalisations based on their environment which could impact their judgements. Cognitive biases have been painted in a negative light by rationality scholars as the antithesis to strategic decision making (Schwenk, 1986; Hunt, 1989; Keh et al. 2002;), whilst Amason (1996) posits that cognitive conflict results in the emergence of multiple perspectives which would improve the decision-making process and subsequently the quality of decisions. Dietrich (2010) discusses the influencing power of cognitive biases in decision making such that it causes students to make decisions on their careers solely based on past experiences and expected outcomes with limited examination of the bigger picture.

2.3.3 Sociocultural Perspective

The sociocultural perspective views choice as a function of the individual's interaction with their environment as emphasised by Matsumoto and Juang (2013) that the choices the individual makes have underlying social contexts, and therefore an understanding of these cultural contexts is the first step to uncovering the motivations behind their choices. Iyengar and Lepper (1999) explored the contextual factors surrounding choice and found that individuals from non-western societies which are typically interdependent derive less value from carrying the burden of choice in contrast to their western counterparts who are motivated by the ability to make their own choices and control their fate. In their experiments, they asked Anglo-American and Asian American children to solve anagrams with two conditions. In the first condition, they had to make personal choices and in the other condition, they had to choose based on what their mothers had allegedly chosen.

Findings show that the Anglo-American children performed much higher when they had to make personal choices than when they had to choose based on the decisions of their mothers, showing higher levels of intrinsic motivation. The Asian-American children on the other hand performed significantly poorer with the personal choice conditions and recorded higher performances choosing based on what their mothers selected, showing higher levels of extrinsic motivation. Most often, people's choices are skewed towards what will improve their standing in the group rather than social utility because of their desire to be accepted as part of their social groups. (DeVos, 1985; Miller, 1988; Schweder & Bourne, 1984; Triandis, 1995).

More recent studies suggest that not much has changed culturally. Yates & De Olivera (2016) found that for more independent cultures, autonomous decision making was desirable as a means of self-expression and motivation. This was in contrast with the need of people in more interdependent cultures to include other people in their decision-making process as a means of gaining social approval. In such cases career decisions are more likely to be influenced by what the society to be socially accepted. In their study on East Asian and North American Caucasian cultures, they sought to explain this phenomenon through the cognitive differences between both cultures, concluding that the North American Caucasian cultures were individualistic and placed a premium on the pursuit of personal goals while East Asian cultures in their collectivist nature viewed themselves as part of a whole.

2.3.4 Career Choice of Students

According to Agarwala (2008) It is important to understand that the choice of a career is not wholly within the control of the individual but could depend on external factors such as the nature of the labour market and the economic landscape the individual finds himself in.

The discussions of choice in the previous section are also relevant in the conversation around career choices of students. The decision-making patterns of these students fall under the perspectives of choice meaning that students from individualistic cultures will take decisions based on what best suits them whilst students from interdependent cultures will lean towards selecting a career that would make them more acceptable socially. According to Swanson and Gore (2000) some students are limited in their career options because of pressure from their immediate society.

For example, some parents have certain careers they deem desirable, and they pressure their children to pursue areas of study that will lead to these careers. In an East-Asian study, Chen et al. (2022) discovered that the influence of parents' expectations is likely to cause children to pursue public service careers. This was supported by the findings of Roysircar et. al. (2008) that cultural and prejudicial factors indeed influence career choice especially within Asian immigrant communities. They found that positive attitudes of parents towards science and math majors influenced the decision of their children to pursue STEM careers.

2.3.5 Factors Motivating the Choice of Accounting as a Career

Following the discussions in earlier sections about the perspectives of choice, the researcher sought to discuss the intrinsic and extrinsic factors that will influence a student to choose accounting as a career in agreement with prior research demonstrating that a range of factors, broadly classified as intrinsic and extrinsic, influence career choice in accounting. (Jackling & Keneley, 2009; Awadallah & Elgharbawy, 2020). Further investigations by Carpenter and Foster (1977) and Beyon et al. (1998) however point to a third motivating factor being the interpersonal factor. This factor is said to come about as a result of the influence of the people the individual is surrounded by, such as parents and relatives. These factors are especially important to discuss because they have been known to affect the satisfaction of practitioners of certain careers. For example, Goffnett et al. (2013) in their study of supply chain management professionals found that individuals who place more value on a mix of intrinsic and extrinsic motivation factors such as responsibility and earnings potential are more likely to have high career satisfaction. Ryan and Deci (2000) also support this with the assertion that intrinsically motivated actions are qualitatively different from actions motivated by external reward and validation. They discussed the possibility of students performing extrinsically motivated actions with attitudes of reluctance and disinterest which could negatively affect the quality of outcomes. On the other hand, intrinsically motivated people are more likely to produce positive outcomes to the extent that the outcome is dependent on their commitment to the action. They added that despite the importance of intrinsic motivation, a lot of the choices people make, especially regarding careers may not necessarily be intrinsically motivated as societal expectations and responsibilities increasingly impact decisions. For example, people will continue to pursue careers they do not find interesting because it is deemed respectable

by society. The motivating factors discussed in the following sections formed the umbrella under which research questions were asked to arrive at the conclusions put forward by this study.

Intrinsic Motivating Factors

Intrinsic motivations are important because for most people, their identities and the meaning they attribute to their lives are attached to their careers (Inkson, 2007). Legault (2020) thought about intrinsic motivation as the catalyst for individuals engaging in what they thought to be enjoyable. Meaning that the enjoyment and satisfaction derived from within the individual is the motivation for the action. She discussed how people engage in activities just for personal fulfilment without any external rewards, offering illustrative examples of individuals participating in a sport or studying a subject just because they find it to be fun and satisfying. Just as stated previously, they pursue these endeavors for personal fulfilment without the expectation of external validation or reward. In the context of career choice, this explains why people will pursue, for example, artistic careers even without the promise of a stable livelihood. Intrinsic motivation is therefore noninstrumental as intrinsically motivated decisions do not consider any outcomes that are outside the action itself. In the context of this study, emphasis will be placed on the elements of the accounting profession and the traits the individuals possess that make the profession of accounting desirable to them, hence influencing their decision to pursue a career in the field.

When studying intrinsic motivating factors especially around career choice, it is important to investigate the interests, personality, abilities of the individual as well as their projections for future fulfilment as these are some of the internal selection questions individuals often have to answer before choosing a career (Bintari, 2023). Hoekstra (2011) posits that as far as market conditions allow for choice, people will choose careers that best suit their goals, interests, and abilities. Another key intrinsic factor is the perception the individual has towards the career in question regardless of the factuality of their perceptions. Accounting especially is notably perceived as boring and repetitive by students according to Cory (1992) which has led to the preference of other careers. Students are increasingly being drawn to careers that give them the prospect of freedom and creativity and so their choices will lean towards careers that offer these prospects. In support of this, An examination of the career aspirations of Irish children by Olsthoon (2020) found a student who preferred a career as a youtuber stating that their desire to pursue the

career was motivated by the desire to express themselves creatively. This is representative of an intrinsically motivated career aspiration.

Another rather overlooked reason for the selection of a particular career is the influence of unrecoverable time and investment according to Dietrich (2010). Juliusson et al. (2005) discovered that people often feel an irrational sense of commitment to follow through on a decision made in the past, which in this case could be taking an accounting course in school. In such a case, their decision is based on the fact that they have already invested a significant amount of time and effort in pursuit of a career path and so their career choice is merely a justification of their previous choices which is a sunk cost.

Extrinsic Motivating Factors

Legault (2020) also described extrinsic motivation as an outcome-based motivation such that performance of an action is done to attain tangible or intangible rewards separate from the action itself. The tangible rewards in this context could refer to monetary benefit that would accrue to an individual in the practice of a profession whilst the intangible rewards could constitute approval from referent groups. By our very nature, it is almost impossible to make choices that have not been influenced by external stimuli. External decision-making forces are always at play, be it directly or indirectly in most cases. This was best said by Borchert (2002) that the choice of a career requires an individual to find the balance between personal fulfillment and responding appropriately to societal realities. Meadows-Fernandez (2018) stated in agreement that being paid to do a job is an example of extrinsic motivation. He emphasised that regardless of the enjoyment derived from the practice of a profession, the salary attached to the job is the ultimate motivator.

According to Raharja and Liany (2020), accounting students' perception of prestige attached to the profession as well as the availability of employment opportunities is the main factor influencing the choice of accounting as a career. This is in contrast with the work of Khalid et al. (2020) which suggests that accounting students' decision to pursue a career path is driven by interest and enjoyment derived from studying accounting, by advice from people they trust, by the exposure with practitioners and through knowledge gained during study, and not necessarily the financial benefits or economic and job market factors. Availability of opportunities was a major focus point for the researcher given the diverse mix of respondents from different countries. Literature in the area points to the contrasting nature of the availability of career opportunities

based on a person's geographical location. Borchert (2002) emphasised the importance of a person's geographical location on the realisation of career goals. According to this researcher, the availability of opportunities in the location of an individual could be key in their decision of a career, stating that, the hopes of pursuing a particular career might be severely impacted by the absence of opportunities in a particular field relative to the location the individual finds himself in at a point in time. This is despite the individual showing the required characteristics for success in the career path. This phenomenon was of particular interest to the researcher, hence the recruitment of international students for this study. In this regard, it was important for the researcher to observe whether the rise of Ireland over the past few years as a destination for multinational corporations was worth noting as a motivating factor because of the potential increase in opportunities for accountants.

The extrinsic factors that influence career choice are mainly socio-economic. The social perspectives arise because of the social acceptability of the particular career in the cultural context the individual finds himself in addition to direct and indirect environmental input. For example, a child growing up around a successful parent will be likely to follow in the career path of that parent. This type of influence is brought by the child gaining firsthand knowledge about the career path as suggested by Onoshakpokaiye (2023). There is also an economic aspect to extrinsic motivation coming from the availability of opportunities and the perceived economic viability of the career.

Prior literature also shows that ranking of the importance of the intrinsic and extrinsic decision factors may be culturally influenced with students in some cultures general being more intrinsically motivated. This was noticed by Germanou et al. (2009) as they drew conclusions in their investigation of the cultural context of career choice. The study sought to study the difference in motivation between Malaysian and English students and found that Malaysian students took a more social approach and appreciated the more intangible motivating factors such as job satisfaction and interest in the subject whereas English students were more interested in the economic viability of the career. The reason for this difference was because of Malaysian students generally having a better perception of accounting as a career. This was supported by the position of Hofstede (1998) that students from countries from varying cultures and stages of economic

development will perceive careers differently, impacting what they choose and the level of satisfaction they derive from their choice.

2.4 Conclusion

Following the work done around career choice employing various behavioral theories, this study sets out to add on to previous studies by including the impact of external cultural influences. The elements discussed in this literature review served as the basis for conducting the research and will be open to review to best investigate this topic in reference to Ireland and diverse nature of people living in Ireland. The following section presents the research objectives and questions as a response to the matters discussed in the literature review.

3.0 RESEARCH OBJECTIVES AND QUESTIONS

3.1 Objectives of the study

A review of the existing literature reveals the posture of researchers and students, especially on what factors come into play in the choice of accounting as a career. The conceptual framework developed by the researcher shows the path followed by the researcher in assessing the impacting factors on career choice, incorporating variables relating to intrinsic and extrinsic motivating factors.

3.1.1 General Objective

The researcher set out to complete this study with the general objective of understanding which factors play a role in the choice of a career, the sources of these factors of motivation, be it intrinsic or extrinsic and finally the interrelationship between these motivating factors and their degree of importance individually to the student making a choice to pursue accounting as a career within an Irish context.

3.1.2 Specific Objectives

Stemming from the conceptual framework, The specific objectives are subsets of the overarching objective of the study, and they are given as follows,

1. To identify and explore how an individual's perception of their self-efficacy would influence their choice of accounting as a career.
2. To understand the general career outcome expectations of the target group and explore the impact of these expectations on their choice of accounting as a career.
3. To identify the external factors that may impact the choice of a career and explore the effects of these factors on the choice of accounting as a career.
4. To identify the most important motivating factor for the choice of accounting as a career.

3.2 Research Questions

In interrogating the objectives of the study, the researcher posed the main research question, from which sub-questions followed to gain a better understanding of the variables under consideration and ultimately lead to the achievement of the research objectives.

3.2.1 Main Question

What are the motivating factors influencing the pursuit of accounting as a career, and how do these factors rank on a scale of importance in the choice of accounting as a career?

3.2.2 Sub Questions

1. How does an individual's assessment of self-efficacy affect the choice of accounting as a career?
2. How do students' career outcome expectations contribute to the choice of accounting as a career?
3. What are the external influencing factors impacting an individual's choice of accounting as a career?
4. What is the most important motivating factor for the choice of accounting as a career.
(Internal or External)

4.0 METHODOLOGY

4.1 Introduction

This chapter follows a detailed review of the literature surrounding choice and the factors surrounding the choice of accounting as a career. This chapter will discuss the theoretical underpinnings of the research design with the rationale behind the researcher's choice of a qualitative approach for the study, describing the steps the researcher took to address the objectives of the research.

The contents of this chapter consist of an overview of the methodology and guiding philosophies for this research. The researcher also provides detailed information on the research design, target population, sampling procedure, sources of data and how data is collected from these sources. A discussion of the method of data analyses follows, providing information on the reliability and validity of the data collection instruments in achieving the objectives of the study. The chapter continues with the researcher expressing the rationale for the selected methods and philosophies adopted for the study.

The researcher adopted the research onion as the tool of choice for laying out the methodology for the study. The research onion is a tool developed by Saunders et al. (2019) to break down the methodology of the research into a few categories which are research philosophy, approach, strategy, and methodological choices, as well as time horizons, techniques, and procedures.

4.2 Research Design

4.2.1 Research Method

The researcher employed qualitative research design and thematic analysis for this study mainly because of the exploratory nature of the subject matter. The objective of this study is to add to literature by exploring the mindset of students and cultural nuances surrounding the decision to study accounting and so the researcher decided on the qualitative method of enquiry as the best method to achieve this objective. This is emphasised by Joubish et al. (2011) that the purpose of qualitative research is to obtain a deeper understanding of the thought process of the research

subjects. Furthermore, the reflexive thematic approach was taken as the researcher did not pre-define codes but rather allowed them to develop organically as they centered around common ideas found in the responses as interpreted by the researcher (Braun & Clarke, 2012). Extensive work has been done in this area with researchers primarily seeking to observe the causative relationships between the choice of accounting as a career and the factors that influence choice (Owusu et al., 2018; Schoenfeld et al., 2017). Referencing previous work done with the quantitative method, the researcher sought to build on the foundation of work done by Tetteh et al. (2022) who employed qualitative research to explain students' choice of accounting as a career with the Social Cognitive Career Theory as the guiding model. The quantitative method will therefore not be suitable as it is based purely on analysis of numerical data and does not allow for self-expression from the respondents (Yilmaz, 2013).

4.2.2 Research Philosophy

Burrell and Morgan (2016) state that for any body of research work, the researcher will be guided by assumptions influenced by personal realities and the realities encountered during the research. They argued that for research to be relevant, these assumptions should be consistent and well-thought-out with a solid theoretical backing as the philosophy is the platform on which the research strategy stands.

The understanding of research questions, the methods used and how the findings are interpreted are all influenced by the research philosophy. In view of this, Saunders et al. (2011) define research philosophy as a system of beliefs and assumptions relating to the establishment of knowledge. Hackfort and Schinke (2020) further explained the purpose of these philosophies as offering different ways by which research can be conducted and understood.

The researcher's choice of a qualitative study was therefore informed by the adoption of interpretivism as the research philosophy of choice as opposed to positivism.

Interpretivism vs Positivism

The worldview of positivism is one that promotes the independence of reality from human bias and is governed by fixed observable laws (Rehman & Alharthi, 2016). Researchers in the field (Scotland, 2012; Saunders et al., 2019) draw similarities to this with the stance of natural scientists

drawing conclusions about the environment purely with unbiased data collected with reference to the subject of study. The major limitation of positivism as discovered by the author is that some of methods used to interrogated phenomena in the natural world are not always suitable in examining social issues (Alharahsheh and Pius, 2020), hence the choice of interpretivism.

The interpretivism worldview on the other hand, developed in response to the positivist approach, was deemed more suitable by the researcher for the achievement of the objectives of this study based on its emphasis on stories, narratives, interpretations, and perceptions of humans in decision making (Saunders et al. 2019). It also considers cultural differences and generational contexts that influence social realities (Alharahsheh and Pius, 2020). Rehman & Alharthi (2016) aptly summarized the objective of a researcher conducting interpretative research as not simply gathering facts about universal knowledge and truths free from societal contexts and personal experiences but rather understanding how individuals understand and interpret their personal interactions with the social issues being discussed.

4.2.3 Research Approach

Research work in this area has been classified based on the desired approach taken by researchers. This study employed the inductive approach to arrive at the conclusions presented in later chapters. The reason for the use of the inductive approach by the researcher was because of the adoption of interpretivism paradigm by the researcher. In support of this, Saunders et al., (2019) maintain that the choice between deductive and inductive approaches as used for research depends largely upon the philosophical stance taken by the researcher. The inductive approach simply works best with the interpretivism paradigm.

Deductive Research Approach

Bryman and Bell (2011) describe a deductive approach as one that is used by researchers trying to explain causal relationships between variables by the development and testing of variables. This enables researchers to establish a cause-and-effect link between variables without the study of social and environmental contexts and an understanding of how humans draw conclusions about their environment (Saunders et al, 2019). Antonakis et al. (2011) similarly suggest that a deductive approach would place the emphasis on the testing of hypotheses and given that no hypotheses was

tested in this study because of its exploratory nature, a deductive approach is deemed not appropriate for this study (Becker-McNabola, 2018).

Inductive Research Approach

Thomas (2003) identified the primary purpose of the inductive approach as allowing researchers to construct their findings with building blocks from the frequent, dominant or significant themes that emerge from the raw data collected from the subjects of the study, without the restrictions of structured methodologies.

The researcher, for this study, used the inductive approach to generate themes to address the research questions and objectives in agreement with Creswell (2009). Rhodes et al. (2008) also discussed the importance of the inductive approach to understanding human decision making. The choice of the inductive approach for this study was therefore based on its utility in the context of understanding the motivations behind career choice decisions.

4.3 Participants

4.3.1 Target Population and Sample

Following the definition of target population as the specific subset of a population by Newman (2007), the researcher determined the target population of this study to be ten (10) undergraduate and post graduate students in Ireland at various levels of completion of accounting studies. The addition of post graduate students to the target population is to expand on the body of work in the area which has been mostly focused on undergraduate students (Lexis et al., 2021; Dhian et al., 2020; Hatane et al. 2021). The determination of the target population was important to narrow the pool of respondents to people with the most valuable information for the achievement of the research objectives. The process of determining the target population and sample was broken down into three stages with reference to the population refinement framework of Asiamah et al. (2017). The first stage involved the definition of the general population from which the target population was found in the second stage by their suitability with respect to the research objectives. The final stage was to narrow down the target population to pick out the number of respondents that would be accessible for data collection.

Fink (2003) defined a sample as a subset of a larger population, suggesting further that a desirable sample should be a model of the population with all the important characteristics being distributed the same way it exists in the larger population. This definition served as a guide for the researcher in the selection of the ten participants interviewed for the study. The sample reflected the nature of Ireland as a cultural melting pot with the researcher focusing on capturing experiences from a culturally diverse pool of respondents which featured both Irish citizens and international students from Africa, Asia, Europe and South America. The researcher was also able to maintain a gender balance and recruit respondents from a wider age range with varying levels of experience and knowledge of accounting. The respondents were identified by the markers R1 to R10 in the order by which they were interviewed to conceal their identities as determined by qualitative research guidelines. The following is a table detailing the demographic diversity of the various participants.

| Id | Citizenship | Gender | Age | Employment Status | Highest level of education |
|-----------|--------------------|---------------|------------|--------------------------|-----------------------------------|
| R1 | Nigeria | Female | 25-34 | Student | University degree |
| R2 | Malawi | Male | 25-34 | Student | University degree |
| R3 | Ireland | Female | 45-54 | Employed | University Degree |
| R4 | India | Male | 25-34 | Student | University degree |
| R5 | Bolivia | Male | 25-34 | Student | University degree |
| R6 | Zimbabwe | Male | 25-34 | Student | University degree |
| R7 | China | Male | 25-34 | Employed | University degree |
| R8 | India | Male | 25-34 | Student | University degree |
| R9 | India | Female | 25-34 | Student | University degree |
| R10 | Nigeria | Female | 25-34 | Employed | University degree |

Table 2.0 Participant Demographic Information

4.3.2 Sampling Method

The researcher employed a non-probability sampling method, purposive sampling, to select respondents for the study. Rai (2015) defined purposive sampling as a method of sampling where the researcher makes the decisions on who is to be selected to participate in the study either by the researcher's expert knowledge in the field or the availability of the respondent or both. The main goal of purposive sampling according to Rai (2015) is to enable the researcher to focus on characteristics he finds interesting and useful for the answering of the research questions. The researcher directly approached identified respondents to recruit them for the study as is consistent with the purposive sampling method.

Despite the perceived disadvantages of this method which are that it is prone to researcher bias and generally subjective in nature according to Mujere (2016), Rai (2015) highlights the advantages of purposive sampling as less expensive and less time consuming which held true for this study.

4.3.3 Inclusion and Exclusion Criteria

The establishment of the inclusion and exclusion criteria was necessary in guiding the researcher's selection of respondents for the study.

Inclusion Criteria

The focus of the study was accounting students as the target population and so it was necessary for participants to be accounting students who were contemplating the idea of accounting as a career.

Exclusion criteria

Students who are not pursuing accounting programmes and hence not interested in a career in accounting will not be recruited as participants in the study as their experiences were deemed to be irrelevant to the subject matter.

4.4 Data Collection

Consistent with the research method, the researcher collected data from primary and secondary sources which will provide a clear understanding of the subject matter. Original data was gathered

from primary sources by means of a semi-structured interview with the aid of an interview guide (Appendix 1) whilst secondary data was data was collected from the review of existing literature.

4.4.1 Primary Data

Primary data refers to data collected by the researcher for the purpose of the study. The researcher conducted audio-recorded one-to-one semi-structured interviews with ten respondents recruited through the purposive sampling method, guided by an interview schedule with probes to get more information out of respondents. The semi-structured interview approach was chosen because whilst allowing for expression of the respondent, it would provide boundaries to ensure the conversation does not veer off course (DeJonckheere and Vaughn, 2019). This was the principal means of collecting data for the study. According to Seidman (2012), interviews in qualitative research are essential to gathering experiential information from the respondents.

The primary data was captured by audio-recorded one-on-one video interviews via Microsoft teams. The process of primary data collection began after receiving ethical approval from the NCI ethics committee after which respondents were contacted directly via email to establish consent to participate in the research by signing a consent form. The researcher opted for online interviews instead of face-to-face interviews because most of the respondents were out of college on their summer break at the time of data collection. The researcher also found that respondents were more relaxed and thus able to provide better responses from the comfort of their homes, reducing the time spent to establish rapport with the respondents. Rahman (2023) also found that online interviews provide cost and time saving advantages whilst slightly eliminating interviewer bias. He also found that while online and in-person interviews had similar levels of accuracy, in-person interviews were generally harder to schedule and required a lot more training and research experience to be fully taken advantage of.

4.4.2 Secondary Data

Secondary data refers to data collected by a person other than the researcher for a different purpose. The research will use this type of data to provide comparative and contextual data which can be used to complement the primary data (Saunders et al., 2019). Secondary data from recent journals, publications, and websites will be aggregated for the study.

Saunders et al., (2019) advise that secondary data should be used with caution as they may have been collected for purposes other than that of the research question and as such care must be taken to ensure that they fit the objectives of this study. The secondary data may also be outdated at the time of sourcing or publication of the research. Secondary data will still be employed albeit with caution as it could still prove useful in the exploration of the subject (Becker-McNabola, 2018).

4.5 Procedure

The gathering and analysis of data was done according to the following steps.

Step 1:

The researcher submitted a research ethics for to the NCI ethics committee, stating the nature of the intended sample and ethical risk involved in the study. The researcher then obtained ethical approval to recruit and gather information from participants.

Step 2:

Research participants were recruited by messages via their school email address and screened via a short teams call not exceeding 10 minutes to ascertain their eligibility for the study. A date was scheduled with each participant for the receipt and return of participant information and consent forms, after which interview dates were set.

Step 3:

After the return of the participant information and consent forms, participants were engaged in an audio-recorded one-to-one semi-structured interview conducted online via Microsoft Teams by the researcher with a pre-approved interview guide steering the conversation. The researcher also added follow up questions as dictated by some of the statements made by the respondents.

Step 4:

After each interview section, the participants were given the opportunity to ask questions concerning the use of data collected from them in the interview. The rights of the respondents

concerning the use of their personal information was reiterated by the researcher and they were assured that their responses would remain confidential.

Step 5:

Audio-recordings from the interviews were transcribed using an online transcription service and rechecked by the researcher to ensure accuracy. The transcripts were then analysed using thematic analysis.

4.6 Data Security

The researcher was keen on ensuring that all data collected was kept safe and confidential as stated in the ethics application form. Confidentiality was ensured by implementing anonymization and de-identification methods such as using coded identifiers for respondents instead of their names, with respondents being identified by R1 to R10 in accordance with the order in which they were interviewed. To ensure that any risk of exposure was limited, no hard copies of interview recordings were kept. The files were kept securely on a password protected laptop to be accessed only by the researcher for transcribing after which the audio-recordings were deleted. The interview transcripts will be kept for six (6) months after which they will be deleted. A process for reporting any suspected breaches of data security was laid out by the researcher with the project supervisor being the first point of call. There was however no such incident during the research process.

4.7 Data Analysis

Kohn (1997) explains that the researcher is supposed to employ techniques to organise and present information in the analysis of data because it is very likely that the high level of data will be collected somewhat unsystematically. It is therefore the duty of the researcher to present the information in a clear and concise form. To this effect, the researcher made use of thematic analysis in the analysis of the data collected from the semi-structured interview transcripts of the ten respondents who were interviewed. Thematic analysis is best defined by Creswell (2014) as an analytical method for identifying, analysing, and reporting common patterns or themes that exist

within data. The use of thematic analysis proved to be useful to the researcher in the exploration and understanding of the common threads that join the thought process of students pursuing a career in accounting.

4.7.1 Thematic Analysis

The researcher made use of the six-phase process to thematic analysis pioneered by Braun and Clark (2006).

Step 1: Familiarisation

In this first step, the researcher listened carefully to the recorded interviews and read through the interview transcripts and interview notes carefully to gain an appreciation for the starting point of the analysis. This was done to fully immerse the researcher in the reality of the respondent and make some additions to the field notes gathered from the interview sessions.

Step 2: Coding

Byrne (2021) defines codes as the building blocks that form themes. With this knowledge, the researcher carefully went through the transcribed interviews, this time with the intention of making notes and highlighting items he found to be interesting and had the potential of being developed into themes. After highlighting the points of interest, they were assigned unique identifiers and extracted for further development.

Step 3: Generating Themes

This phase of the process began after collating all the coded extracts. At this point it was necessary to condense some of these codes that referenced similar concepts and ideas into broader themes and sub-themes to show meaningful patterns within the data. The aim of this was to discover themes that were distinctive but rich enough to tell the story of the data and help in the answering of the research questions.

Step 4: Reviewing Themes

The researcher undertook a critical review of the generated themes and sub themes to determine their suitability in relation to the achievement of the research objectives. The researcher proceeded to examine the themes using the two-stage process by Byrne (2021). At the first stage, the

researcher went back to investigate the codes that came together to form a theme to confirm that they are indeed related and express the same central idea. After this was confirmed, the researcher reviewed the themes to ensure that they were in line with the data collected and suitable for the achievement of the research objectives.

The entire review of the potential themes in both step 2 and step 3 were guided by the six questions proposed by Braun and Clarke (2012) for the review of themes. These questions sought to guide the researcher in finding out whether:

- The themes qualified to be themes, or they could just be codes.
- The themes give useful information about the data set.
- There is enough data to support the theme
- The themes are coherent and not too diverse

Step 5: Defining Themes

After settling on the themes, the researcher proceeded to analyse each of the themes to determine the stories the individual themes tell in relation to how well they fit into the overall objectives of the study. The researcher proceeded to name the themes based on the analyses.

Step 6: Producing the report

Finalising the thematic analysis, the researcher defined the narrative and how the identified themes fit into the narrative to achieve the objectives of the study. The researcher made sure to present the themes in a clear and concise manner with a thematic map showing the relationships between themes and sub-themes.

4.7.2 Data Analysis Software

The researcher made use of NVivo, a qualitative analysis software provided by the National College of Ireland to facilitate the efficient organisation, and coding of data.

4.7.3 Quality Control

In line with the findings of Mays and Pope (2000), the researcher discovered that the main challenge associated with thematic analysis and the qualitative method was the fact that this

method can be subjective and influenced by personal biases and therefore the auditor implemented measures to ensure the validity and reliability of data. The researcher achieved this by thoroughly documenting the entire data analysis process and arranging regular meetings with his supervisor to deliver progress reports and receive feedback.

4.8 Ethics

The researcher prioritized ethics throughout the research process by first submitting a research proposal along with an ethics application form for approval by the ethics committee of the National College of Ireland. The researcher made sure to practice high ethical standards throughout the research process, particularly in high-risk areas like data collection, data analysis and presentation of findings. These areas were approached with careful consideration ensuring all interactions with respondents followed strict professional guidelines making sure the rights of the respondents were always respected, and data collection and representation was done objectively.

Participants were administered participant information sheets and consent forms to sign and return before the interviews stating the nature and subject of the research. Also, participants were notified of their option to withdraw from the interview process whenever they felt uncomfortable from the date of the interview up until two weeks after the interview. This was to enable the researcher to operate within the time constraints of the research. A short debriefing session was also undertaken by the researcher to assess their overall satisfaction with the interview process for the researcher to improve subsequent interview sessions.

4.9 Reflexivity

Mays and Pope (2000) define reflexivity broadly as the way the biases of the researcher and the research process impact the way data is collected and suggest the importance of declaring any such biases to deal with any issues surrounding the credibility of the findings.

As someone studying accounting myself, I also have my personal reasons for choosing accounting as a profession and I was in some way looking to see how the results aligned with my personal experience. I expected most respondents to be extrinsically motivated in their choice of a

career especially because the accounting profession is one of a few that remain stable in this ever changing business and economic landscape. I enjoyed working on this research particularly because of my interest in the subject matter and I found some of the statements made and the experiences of the respondents quite eye opening even though finding willing respondents was a bit more challenging than expected.

5.0 FINDINGS

5.1 Introduction

The researcher conducted interviews to collect data from ten (10) postgraduate students, with varying levels of experience in accounting. Analysis of the data found similar threads of intrinsic and extrinsic motivating factors present in the themes discovered. These four (4) themes have further been broken down into subordinate themes found to be consistent through the responses gathered. The theme of self-efficacy beliefs contains the sub-themes of identity and perception of personal strengths. The other theme of career goals stands alone. Similarly, the next theme, being socio-cultural factors, investigates the impact of mimetic pressure, direct familial influence and prestige in a societal context. The final theme of job-related factors such as salary, demand for accountants in the job market, and opportunities for exposure. The breakdown of the themes and sub-themes can be found in the table below with following section discusses these themes in detail with direct quotes from the interviewees.

| Themes | Sub-themes |
|-----------------------------|---|
| Self-efficacy beliefs | <ul style="list-style-type: none">• Identity• Perceptions of personal strengths |
| Socio-cultural determinants | <ul style="list-style-type: none">• Mimetic pressure• Familial pressure• Perceived prestige in society |
| Job related determinants | <ul style="list-style-type: none">• Salary• Career goals• Demand for accountants• Opportunities for exposure |

Table 1.0 List of themes

5.2 Discussion of themes

5.2.1 Self-efficacy beliefs

The overarching theme of self-efficacy borders around what the individual thinks of himself and his abilities in relation to career choice. In this case, questions such as how the individual sees himself or what he believes his strengths are. The answers to these questions by the respondents are what have been seen to be the common thread in the sub-themes.

“it actually moves along with me.”: Identity

This sub-theme explores how an individual’s determination of their identity, that is, who they believe they are and what they believe they like tie into their selection of a career path. Results show an overwhelming number of respondents commenting on their personal interests as the major influencing factor in their choice of accounting as a career. They mostly claimed that they chose a career that would best fit their interests how they see themselves. As R6 put it,

It was an easier field for me to venture in anyways. It was something that was more compatible with me as a person. Growing up, I didn't see myself as a person who will be wearing a lab coat or in the hospitals or doing like some advocate to work, like maybe politician and everything. So, I would rather choose accounting because it actually moves along with me.

There were also indications that some of the respondents seemed to develop a love for accounting when they were introduced to it as it was again in line with their interests. This found love for accounting proved to be a major motivator for their decision to pursue a career in this field. According to R2,

...I have liked accounting from way back you know. So, I take accounting as a passion to me because I love to keep my mind busy and to analyze scenarios and give recommendations. So outside of that, I feel like this is also another reason that made me venture into accounting.

Further relating personal interests to their decision to pursue accounting as a career, R2 went ahead to say,

...from my experience I feel like accounting is really interesting and for someone that really likes to dig deep in situations, I will talk from my perspective and it's quite OK. I feel like the accounting profession is quite interesting. As I said, it helps me and I'm very sure it helps other people as well

to have an open mind. I feel like accounting is really good for someone that really likes to understand and dig deep into situations.

The respondents were very particular about the choice of a career needing to fit with a person's identity and interests, especially in a career like accounting where this would be important in giving a person the required drive to succeed. According to R6,

...you have to understand who you are. Is this the path that you are willing to choose, you know, for the rest of your life? Are you willing to work in this field, or you are just there for some other motivations? You need to know the difference because in the long run, it might be a bit difficult for you. You might lose the heart to actually follow on the path.

“I had always been good with numbers”: Perception of personal strengths

For most people, it is important that their career choices complement their strengths and what they see themselves as good at. This is in support of the previous theme with respondents adding that the choice of a career should not only fit a person's personality, but also fit their capabilities. Confidence plays a big role in success and perceived competence on the job and people would choose careers based on their strengths as it gives them the best chance of success in any role they find themselves in. For accounting in particular, the researcher found that one of the most important factors students consider is whether they are confident in dealing with numbers. Data collected also showed other factors such as whether the students believe they are adept at analytical thinking and attention to detail. According to R9,

I always liked analytic analytical things so I'm very detailed oriented and enjoyed working with numbers which made me think that accounting is a fit for me ... I have been always drawn to the problem-solving aspects of accounting as I mentioned, like I like analysing financial data. So, these were the like, some of the factors that led me to select accounting.

In similar fashion, R5 highlighted confidence in dealing with numbers as a major influencing factor for their choice of accounting as a career, sharing that,

I had always been good with numbers, and I never had trouble with numbers so that's part of it, and also one of the main reasons as well that actually led me to solidify this when I came into Ireland.

However, a few of the respondents observed that though they did not possess such strengths, especially competence in dealing with numbers, they would still pursue accounting as their

decisions were determined by other factors, acknowledging the fact that they would have to work harder. According to R1,

I was expecting challenges because like I said before, I am more of the administration person regarding business. So, like I knew that there is going to be challenges are difficulties when it comes to dealing with numbers and everything but I did it anyways, and the way I dealt with it was I had already prepared my mind that I would have to put in more work, like for example, if I'm studying on a normal day, maybe from studying three times in a week, I knew that for doing this I needed to study maybe two times more.

When asked to talk about the skills one would need to have to pursue a career in accounting, respondents mostly agreed with the assertion that these strengths make the choice of accounting as a career a no-brainer. R7 shared concerning this that,

I think you should like numbers as a person. If you don't like numbers and you're sensitive about the numbers, I suppose it's hard to, you know, study accounting. The second thing is to be detail oriented. Accounting is quite a detailed job, and we need to figure out every transaction correctly. You need to know about all the details of transactions and the accounting standards as well so that you can figure out all the transactions in the correct way.

5.2.2 Socio-cultural Determinants

This theme follows the impact of the individual's immediate family environment and external societal influences on their choice of a career.

Mimetic Pressure

These influences come about because of a person choosing accounting based on what they have seen other people do. Some of the respondents talked about these factors influencing their decision to choose accounting. One of the respondents proved that this influence does not only come from close relations but also from interaction with certain external media. R1 stated that,

I am looking forward to how the accounting world feels like and for me, I watch a lot of movies relating to accounting and accountants and all that. So, I would love to live that life.

This respondent described their intention to pursue a career as stemming from their observation of the image portrayed by people practicing that career and their subsequent attraction to what they

observe. This reflects a larger societal phenomenon where people who have become professionally successful in a society propagate the desirability of the profession within that society. Respondents similarly suggest that a similar image has been painted about accounting as a sought-after profession by people they look up to, influencing them to pursue similar careers. As further emphasized by Respondent R6,

... my uncles as well, they were successful as accountants Growing up, I liked their character, their dressing, their way of doing things, you know, and how their salary was or how life was better for them. So maybe those things might actually be something that caught me when I was younger.

This kind of indirect influence is more typically seen in discussions on the topic of career goals where the positive reinforcement of the benefits of a career will steer the determination of an individual's career goals. This sub-theme can be tied to the sub-theme of identity explored earlier in this section as such influences could breed interest in accounting and the further development of capabilities that would ultimately make accounting as a career an attractive proposition. R2 talked about the possibility of unconscious indirect influences, leading to the development of certain characteristics that would impact the choice of accounting as a career.

Well, accounting runs in my family. My father is an accountant. My mom, an accountant at the bank. My siblings, they are all working in a bank and myself and like, I think it runs in the family...and maybe that is the reason why I have a flair for figures. You know?

These results show how social influences indirectly make a critical difference in the way career choices are made, as most often, career aspirations are derived through the cumulative effect of interacting with the people who surround us.

“I wasn't forced to do it”: Direct family influence

Respondents offered two different views regarding the impact of direct family influence in the choice of a career. The response of one of the respondents indicated direct pressure from family as the major influencing factor behind their decision to pursue accounting citing their dislike for accounting. According to R10,

My father is an accountant, and he has his accounting practice, so he wanted somebody in the family to take up after him in the accounting profession. I was the only person who could do that,

because my older siblings had gone into other professions, and so I went into accounting majorly because of that.

The researcher found from responses under this theme that entering a professional without personal motivating factors most often led to poor job satisfaction with R10 stating in agreement that they would have preferred to pursue a career that enabled self-expression and the ability to interact with people,

I was expecting to be in a profession where I would probably get the opportunity to do presentations, express myself creatively and speak to people, because that's where my strength lies...I found zero job satisfaction working as an accountant, and that was because, like I said, I had no interest in it. The profession did not give me the opportunity to really make use of my core skills so I was just doing a monotonous assignment or monotonous duty on a day-to-day basis which I found very boring and so I didn't really have any job satisfaction.

In contrast to the experiences of R10, most of the respondents had positive experiences with regards to the influence of family in career choice. Family influence was an intricate theme derived from the participants. For example, R3, despite their entire nuclear family being made up of accountants, emphatically stated that they did not feel any direct nudging from family members to pursue a career in accounting.

I wasn't forced to do it, but I just have a flair for figures.

This respondent also demonstrated their commitment to personal agency in career choice when asked about influencing their children to pursue a career in accounting.

...they can choose by themselves anything they want to do. The ones that are in secondary school want to go for business because of me and I said no. Choose whatever you want. Don't just look at what I'm doing. It's not compulsory that you do what I'm doing. I don't force my kids. Those that are naturally gifted in any area, I help them in that direction, so I don't force them.

This kind of view describes a supportive family environment that allows individual agency in taking up a career. The diverse views demonstrate varying extents to which career choices have been influenced by family members. Whereas some participants received an incentive in the form of support and encouragement, others were presented with expectations that possibly limited their freedom of choice. This difference suggests that while family can provide a firm foundation of support, it can also come with limitations that may not align with the aspirations of the individual.

“This is a very respected profession”: Perceived prestige in society

The social prestige accorded to the accounting profession was another key motivation thread connecting the choice of accounting as a career among most of the respondents. It is no secret that individuals typically look to other members in their peer group for validation and approval on their career selections and this was true among respondents as they agreed that the fact that society views accountants with a certain level of respect and status played a part in their decision to pursue accounting. One respondent suggested that the support they got from their family because of their choice to pursue accounting could have been in part due to how they viewed the profession. According to R8,

...for my family also, you know, one of the reasons they also supported me and motivated me to aim for the career is that it is both respected and in demand globally. So, this is a very respected profession.

The importance of societal context in the study of career choice was evident in the discussion of prestige associated with the accounting profession. Another respondent belonging to the same background as R8 also reiterated the prestigious nature of accounting in their society, with many people opting to take the route of accounting despite their educational background.

...it is our privilege to work in the bank. I worked in the State Bank Office that's like our National Bank. We are proud to work in a bank, so it is open to not only for the commerce person, it is open to engineers also...it's a very prestigious job to work in a bank so in almost any bank almost more than 60 percent of people are from engineering background.

In another societal context, the respondent stated that accountants were basically looked down upon and not given enough respect based on their perceptions of the profession. According to R7,

Well, in my culture people just see accounting as a very low value job because they think that the accountants don't generate any direct returns to the company, they're just recording the historical record data to maintain the operation of the companies. So, they would like to pay more attention to the front desk jobs, so they don't give enough respect to the accountants.

This respondent, however, maintained the perceptions about the career were not in any way discouraging as the decision to pursue a career in accounting was based on personal motivations

stemming from dissatisfaction from a previous career in another field. For this respondent, job satisfaction ranked higher on their scale of preference.

5.2.3 Job related determinants

This theme talks about factors inherent in accounting as a profession, with the sub-themes showing what the respondents deem to be attractive about the profession and what they aim to gain pursuing this career.

Salary

This theme explores financial considerations and their role in shaping career choices as people look to pursue careers which not only match their interests but also offer a promise of financial security. Salary came up time and again as a motivation for the choice of accounting as a career. The promise of a stable income with an equal opportunity to grow in the accounting field came up often in the interviews as a motivation factor. For R5, one of the major reasons for pivoting to accounting from her role as a data analyst was the higher compensation she saw herself getting as an accountant.

I'm looking to get a good salary and to get a job as manager or something in like 2-3 years and increase my salary and job opportunities.

The topic of salary offered a unique perspective and touched on why someone would specifically choose to practice in Ireland. Many of the respondents brought up the fact that Ireland promised better or fairer remuneration for their expertise compared to their home countries. In the words of R3, R4 and R2 respectively,

Ireland respects professionals and they pay very well. It depends on Experience too, not only your qualifications, but you have to have experience too.

A successful accountant can get more salary in Ireland compared to my home country.

For salaries, I feel like Ireland is much better than back home when it comes to salaries of accountants. Salary wise, Ireland is way better than back home and that is why I chose to work here.

“Every organization needs an accountant”: Demand for accountants

One of the most important factors to consider when choosing a career is the trends in the labour market, because people often tend to focus on areas where they are most likely to get jobs. This is particularly necessary for students deciding to select accounting as a course of study. At this stage, knowing that there is always a high demand for accountants can ease their minds about securing their careers. There was a universal agreement among the respondents with all of them stating the importance of accountants to organisations, both small and large. According to R10, companies are in a fight on the job market to secure the best accounting professionals and that is a good sign for anyone who would like to pursue accounting as a career.

...it is a sought-after career by employers. You know, there is huge competition in the in the market, you know, looking for certified accountants so every organization needs an accountant, the accounting or the finance department of every organization is more or less the backbone of the organization.

Further commenting on the job market for accountants, R10 believed more and more people are seeing the light regarding accounting and moving from other fields to meet the rising demand.

I know several people who have moved from sciences, engineering and the likes to come into the accounting profession, so the profession is not only sought after by employers, but also sought after by many individuals and considering the fact that it's also a high paying profession and it also reputable one as well.

Supporting this stance, R8 adds that,

I think accounting plays a key role in an organization. Without accounting, an organization cannot manage its financial status or how much profit they're earning. So, it is attractive to newcomers as well because they can dig into this field and get the knowledge of how accounting works and then get an experience.

One of the respondents, however, commenting on the current job market as a new entrant has different opinions on the availability of accounting jobs. According to R6,

It's a bit hard especially, when you're just a graduate looking for job opportunities because most of the Jobs require a little bit of experience, either as a trainee, or an intern. So, when it comes to job hunting, it's a bit hard.

This respondent, however, admitted that accounting was still an attractive option for a career because of the actions of some accounting firms.

...the big companies here in Ireland and they are offering support as much as they can. They come to colleges for career fairs, they impart some knowledge, they encourage a lot of students to be on this road and you know, they show you what the work life looks like, and they try to give you a vivid picture of working with them.

One other consideration raised by the researcher was the safety of accounting jobs in the current era of automation and artificial intelligence technologies. All the respondents immediately asserted that the current available technology is only good for repetitive tasks and not for the main accounting work. According to R7,

...the job I'm doing now at the moment, I suppose AI can never take it because it is much more about how to communicate with your stakeholders in a proper way and you know, connect different parties to optimise your company's returns and especially to, you know deal with lots of accounting authorities in relevant countries, so, AI can't take it. Maybe in the future for some kind of very standard process, I mean like maybe bookkeeping.

“The possibility to be a manager in the future”: Career Goals

Another theme of the interviews conducted was respondents talking about their career aspirations being a key motivating factor to opting for accounting in the choice of a career. This indicates that they perceived accounting to be a means to the realisation of their predetermined professional goals. For many, the aspiration to achieve professional certifications, such as a CPA (Certified Public Accountant) or an ACCA (Association of Chartered Certified Accountants), was a motivating factor. R3 said,

I definitely know getting my ACCA is top priority on my list, it opens so much up for you.

Some respondents answered in the affirmative when asked if the pathway provided by accounting from studying to the professional world was impactful in their decision to pursue accounting. According to R1, this pathway was interesting and different from other professions,

...You practice everything you've learned in school in the real world. So, you have like an experience, even though you're still a trainee, which I feel makes sense because most people just graduate school into a position without the concrete training that they need, which kind of sets accounting apart from other courses. Then after that you become an accountant, you know that you are doing, and you don't really need to question decisions or whatever you're doing in your job because you know you have the right foundation.

Another theme found was that some respondents expressed a desire to advance to higher leadership within the organization, such as financial manager or partner in an accounting firm and this caused them to switch their focus from their previous area of work to pursue accounting as it presented a better chance of them achieving these objectives. According to R4,

...I noticed that to be a manager you have to practically have a lot of information about what the company is doing, have a lot of information that is practically coordinating with the finance and accounting sector and to take decisions, you have to understand all those things. I remember the CEO of the company where I was working before used to work directly to take decisions with the accounting area, coordinating the job with them, and that's why she has an understanding how the business was running, what time the things had to be done, the managing of the money, the budgeting, everything. So, I think pursuing a career in accounting gives me the possibility to be a manager in the future for different companies because I can get a better understanding of how the business works practically and how everything is done.

These results underscore the fact that one needs not only to have a passion for accounting but to have a clear view of the destination to which these interests can lead. Making the right career choice can therefore take a personal approach with a mix of the person's personal interests and capabilities, and strategic planning.

Opportunities for exposure

For most people, there is a desire to reach the pinnacle of whatever career they set out to pursue and this is like the respondents who have chosen to pursue a career in accounting especially in Ireland. Ireland is truly in a unique position with the emergence of the country as a global destination for major corporations around the world. Respondents seem to all agree that this gives people who want to pursue a career in accounting an advantage as these new companies would need people to fill accounting positions. When comparing experiences as an accountant in Ireland

with their country of origin, R2 concluded that the scope of work in itself was quite similar with the major difference being the type of companies you would have access to in Ireland,

...In terms of in terms of work, I feel like it's quite similar, but at the same time there's a slight difference because here in Ireland there are a lot of opportunities that you can work for big companies, and you can get to have more experience.

R3 also shared the same sentiments, stating that,

Most of the multinational companies are in Ireland, so I look forward to working with them to get more knowledge while practicing in Ireland... and we get more global exposure while practicing in Ireland.

In addition to the opportunities for exposure mentioned by other participants, R5 highlighted the welcoming nature of Ireland to foreigners as conducive for the pursuit of a career.

...I want to work in my profession here because I think Ireland is more adapted to receive foreign people and to change career path or give more opportunities here. The job offers more compared with other countries and at least there is no discrimination or other things that I have seen here. Plenty of opportunities practically.

6.0 DISCUSSION OF FINDINGS

The findings of this study add more depth to assist in breaking down the complexity of the factors that affect students' decisions to choose accounting as a career. These findings are anchored by the literature reviewed earlier and seeks contribute to the same with the perspectives of people studying and working in Ireland.

6.1 Identity and perception of Strengths

The thread of internal motivating factors identified mainly self-efficacy beliefs and outcome expectations, fall within the Bandura (1997) theory of self-efficacy. This theory holds that people's belief in their capabilities has a profound impact on the choice of careers people pursue and the level they aspire to. Previous research by Afzal et al., 2018 and Araujo et al., (2015) was discovered by the author to have used this theory to arrive at similar conclusions as this study.

Most of the participants, when asked about the reason for the choice of accounting as a career stated that the concept of accounting simply appealed to them because that is what they were interested in and that it matched their personality or how they saw themselves. Results show that participants mostly believed that choosing a career that aligned best with their personality presented the best chance for professional success. This was supported by Porter and Wooley (2014) in their assumption based on the TRA that people choose careers based on their self-perceived abilities and interests as a way to gauge potential success. Participants focused on issues related to their personal interests and competencies, which is consistent with previous research by Bintari (2023) on intrinsic motivation in career choice, which found that, students ask internal questions surrounding interests, personality and perceived ability before making a choice regarding their careers as these have implications for success and fulfilment in the future. This shows that individuals who are interested in the accounting field will have higher self-confidence in skills relevant to entering the profession, thus establishing a clear link between self-efficacy and career choice.

One interesting finding made from the interviews that further underscored the importance of identity and knowing one's capabilities suggested that an individual who is aware of their limitations could still find accounting as a suitable career as they tailor the development of their strengths to fit what they perceive to be necessary for a career in accounting. This supports the

Lent (2002) view of self-efficacy that an individual's perception of their capabilities can be influenced by effort and experiences.

6.2 Career Goals

The emphasis on career goals among the respondents squares very well with the literature on outcome expectations in career development. The participants voiced clear trajectories toward specific professional objectives, such as becoming chartered accountants and taking up higher managerial roles, in their responses, which highlighted that the availability of a defined career aspiration was central to choice. That is to say, having concrete goals not only enhances motivation but actually gives people a roadmap for their professional journey. The findings can be related to established theory such as the SCCT by Bandura (1997) that clearly defines the link between an individual's personal goals and their choice of a career. The importance of personal aspirations in guiding career decisions is seen clearly in the data.

Results skewed slightly towards individuals with specific career goals relating to accounting because of the respondents who mostly seemed to be very focused on their career path with a few of them already having some experience in the field. The results therefore were in contrast with research (Tsube and Feltz, 2015; Chan, 2020) that concluded that career development had not been taken seriously by a lot of students in their earlier years resulting in choice induced anxiety and relatively poor career choices.

6.3 Socio-cultural Determinants

Another thread of extrinsic motivating factors was found in the themes mainly connecting the individual's relationship and interaction with their immediate and larger environment to their leaning towards certain choices when selecting a career path. Leaning into the study of cognitive biases by West et al. (2008), it is possible for an individual to develop certain biases towards a specific career based on their observations and interactions with their environment. The findings related to the socio-cultural factors, including family influence and societal prestige, provide further support to the work of Krumboltz (1996), discussing the impact of social learning and environmental factors on career decision-making.

The results show a contrast in the impact of family in directing career choice. Some respondents explained how their families were conducive to making choices, stating that their career choice could be attributed to the presence of accounting professionals in their families who served as positive role models further enforcing their choice of accounting as a career, supporting the findings of Onoshakpokaiye (2023) that a child growing up around a successful parent will be likely to follow in the career path of that parent. This first group highlighted the fact there was no direct pressure from family to pursue accounting, while the other group expressed their decision to pursue a career in accounting as a forced decision, dictated by the family. These contrasting experiences of direct family influence underscore the complexity of expectations in the family. Prior research (Afzal et al., 2018; Fenu et al., 2021) on the influence of families in making career decisions is thus supported. This duality further serves to illustrate the double-edged nature of family influence, sometimes acting to motivate and other times acting to constrain the career choice decision-making process.

Furthermore, findings show that the societal prestige related to the accounting profession has played its part in career choice. Many respondents agreed with the fact that, in their societies, accountants achieve a respectable status and are perceived as being on a superior level. This element played a massive role in choosing their careers. This is supported by past research, which highlights the role of social perception in the choice of career (Feldman, 2018). Interest in accounting can be sparked by the desire to be recognized in society. Omoponle (2019) in the Nigerian context, came to similar conclusions, discovering a significant relationship between occupational prestige and career preference. The results highlight the duality of prestige as a motivating factor such that In societies where accounting is held to be a high-esteem profession, this need for recognition could get people interested in studying accounting. Some societies on the other hand were found not to hold accounting in high esteem, finding it less prestigious than other fields. Although this was not considered important by the respondent in their choice of accounting as a career, they implied that the pursuit of this prestige took them down the path of another career which they found dissatisfactory hence their pivot to accounting. This relates to the complexity associated with career choice and hence calls for an overall understanding of the factors. This finding is supportive of the findings of Germanou et al. (2009) pointing out the fact that societal contexts influence career choice with people from one context valuing financial incentives and another valuing societal recognition.

6.4 Job related Determinants

The study has found salary and job security to be a major motivating factor in choosing careers, especially during periods of economic uncertainty. The fact that the respondents recognized financial stability as a major motivator is part of a broader trend in career decision-making: to have a profession that offers financial security and the chance of growth. This is especially so in the context of today's job market, where demand for accountants remains high. A number of participants commented that this continuing need for the services of an accountant creates a feeling of security in the job, further re-enforcing their decision to enter this particular profession. This supports the notion that people consider job market trends in choosing their careers as discussed by Kolvereid (1996).

Specifically studying the context of Ireland revealed opportunities for exposure as a new theme for consideration. Some of the respondents who were international students studying accounting in Ireland suggested that one of the major reasons for their choice to pursue accounting as a career in Ireland was the proposition of exposure to a whole scale of business and employers the country offered to its unique position of being a destination of choice for some of the world's largest corporations. This further provides support for Borchert (2002) emphasising the importance of a person's geographical location on the realisation of career goals and the recent uptick in the number of people migrating to other countries in search of better economic opportunities.

The results of this study show a dynamic interaction between intrinsic and extrinsic motivating factors, further underscoring the importance of understanding in its totality the factors that have implications for career decisions and career development within this field. These findings also suggest that effective career guidance should address issues ranging from personal interests and strengths to socio-cultural pressures and economic considerations. Further research may be required to develop a more in-depth understanding of the relationships between these interrelated factors and how they shape career choices among accounting students.

6.5 Practical implications of the study

This study found that there was an information gap among students in choosing a career with Tsube and Feltz (2015) saying the that many students are not given any information at their formative years to enable them approach career development with a lot of urgency which results in career

choice related anxiety in some cases. The findings of this research suggest that career perceptions are formed at early stages of growth mainly based on interests and capabilities and therefore it is important for career advisors in schools to assess the strengths and interests of young students to guide them along the path of career that best suit them. Addressing the problem of the shortage of qualified accountants in Ireland, this study is important for potential employers and accounting education providers to find out what makes accounting attractive to students to tailor their efforts towards attracting the best talent into the field. One of the respondents spoke in support of this about some accounting firms going into schools to educate students.

6.6 Recommendations for future research

The researcher recommends further research in other contexts to encourage comparative discourse between different contexts to further the understanding of factors influencing the decision to pursue accounting as a career. The researcher also acknowledges the fact that accounting as a career is quite broad and consists of a variety of disciplines such as audit, tax and bookkeeping, and therefore talking about accounting as a blanket term does not do much justice to the topic. For example, Tetteh et al. (2022) focused specifically on career choice in audit in the Ghanaian context. The researcher recommends further research into the various branches of accounting to capture a more complete view on the topic and contribute to literature.

7.0 CONCLUSION

The last chapter of the dissertation discusses the conclusions that have been reached by the researcher as a climax to the research. This chapter seeks to provide a synthesis of the ideas explored in the research and how this research will contribute to literature. The researcher also discusses the limitations of the study and ends with recommendations for future research.

7.1 Research Objectives

The study sought to explore the impact of an individual's self-efficacy perceptions on their decision to pursue accounting as a career and concluded based on the results that indeed, students were more likely to lean towards accounting as a career if the career aligns with their identity and perceptions of their strengths. The researcher also found that collectively, the respondents were aligned with the view that the people would pursue accounting specifically based on what they aim to achieve in their careers.

Investigating the extrinsic motivating factors impacting the choice of accounting as a career, the researcher concluded that sometimes the agency of choice could be taken from an individual by external pressures to acting on them to pursue a certain profession. The other angle these extrinsic influences take is sometimes more subtle where for example an individual feeds into their need for societal acceptance to pursue accounting because it is seen as a prestigious profession by their society. Others also go into accounting based on the data they collect from their environment about the career. A typical example found in the study was students opting to study accounting based on the information they have about high salaries for accountants and the demand for accountants in Ireland.

Interestingly, the researcher could not determine any of the factors to be ranked as the highest especially in the Irish context. What was found however, was that all the factors worked together to influence the choice of accounting as a career.

7.2 Strengths and Limitations of the study

The key strength of this study is the use of qualitative methods by the researcher for this study. This made it possible to access further information regarding the different backgrounds of respondents and how their experiences were linked to their choices. This additional context would

not have been available with quantitative methods of data collection. Although the qualitative method proved to be a major strength, certain elements inherent within the study make generalization of the results not feasible. The researcher acknowledges that this study could produce a different result in another context as this study is focused on the Irish perspective.

With reference to the final research question that sought to determine the highest ranked factor in the choice of accounting as a career, the researcher could not identify any factor as clearly standing out. Although this study was qualitative, the researcher is of the view that quantitative methods will be more useful to determine this and therefore calls for further research on the subject with mixed methods of research.

The time constraint that came with this study required that the researcher use a smaller sample size when in reality, a larger sample size would significantly improve the validity of the research and draw out more insights.

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APPENDIX

APPENDIX A: PARTICIPANT CONSENT FORM

Exploring Accounting as a Career Choice: A Qualitative Exploration of the Irish Perspective

Dear Respondent,

This study is being conducted on the above topic for academic purposes and the researcher is requesting your consent to participate in this study as a respondent by way of the following interview. This study would contribute towards research being carried out for a dissertation to be submitted in partial fulfilment for the requirements of the award of Master of Science in Accounting.

Your participation in this study is entirely voluntary. You have the right to refuse to participate or withdraw from the study at any time from this point without penalty.

All information obtained from this interview, including recordings, will be treated with strict confidentiality. Your identity will be kept confidential, and the data will be stored securely in a password protected application.

Recordings of this interview will be obtained by the researcher. By signing this consent form, you give your permission for the use of recording devices during the interview session. These recordings will only be used for the purposes of this research.

You will have the opportunity to review and comment on the recordings related to your participation if you wish. Please contact me at x23152940@student.ncirl.ie if you would like to exercise this right.

By signing below, you confirm that you have read and reviewed all the above information and give full consent to participate in the research and for the researcher to use the recording from this interview in the final research work. Do not hesitate to contact the researcher if you have questions about your rights as a participant.

Participant's Name: _____

Participant's Signature: _____

Date: _____

APPENDIX B: INTERVIEW GUIDE

Exploring Accounting as a Career Choice: A Qualitative Exploration of the Irish Perspective

Part A: Demographic information.

1. Are you a foreign student or an Irish Citizen?
2. What is your country of origin?
3. What is your gender?
4. What age range do you fall under? 20-25, 25-30, 30-35, 40+

Part B: General and Background Information

5. Can you describe the extent of any previous experience you have studying or working as an accountant?
6. From your experience, if any, what are your thoughts about the current state of the accounting profession?
7. There has been a lot of talk recently about AI replacing humans in jobs. What is your opinion on that as a future accountant?

Part C: Before and During Training

8. Can you describe some of the factors that led you to select accounting?
9. What reasons, be they personal, familial, cultural, or other, if any, encouraged your decision to pursue accounting in study and practice?
10. What were the main things you were hoping to achieve during and after this programme?
11. What challenges, if any, were you expecting with regards to this programme and how have you been able to deal with them?
12. From your own perspective what necessary personal characteristics, if any, do you feel are needed to succeed as an accountant?
13. Prior to starting this course which of these characteristics, if any, do you feel you had?
14. What role, if any, did they play in your decision to pursue accounting as a career?
15. If No, do you think you have acquired these over the course your studies, and will this affect your decision to continue any further pursuit of accounting?
16. In what ways, if any, do you find learning or practicing accounting In Ireland to be different from your home country?
17. If Yes, what in your experience do you think accounts for the difference?

18. How much of the difference influenced your decision to study or practice accounting in Ireland?

19. If no, can you describe why you decided to further your studies or work in Ireland instead of your home country?

Part D: After Training

20. What do you look forward to the most as an accountant practicing in Ireland?

21. How influential were these expectations in determining your choice of accounting as a career?

22. Can you describe your overall levels of satisfaction in the accounting field?

23. What advice, if any, would you give to individuals considering pursuing accounting in study?

APPENDIX C: INTERVIEW TRANSCRIPT SNIPPET

Interviewer:

In your opinion, what do you think is accounting for the rise of people joining the professional bodies?

R10:

It is so because, like I said before, it is sought after career by employers. You know, there is huge competition in the in the market, you know looking for certified accountant so every organization needs an accountant, the accounting or the finance department of every organization is more or less the backbone of the organization.

Interviewer:

But personally, what do you think are the factors that led you to select accounting?

R10:

Personally, I do not like accounting. I find it really boring and monotonous. My decision to study accounting and work as an accountant was due to family pressure and family decision. My father is an accountant and he has his accounting practice so he wanted somebody in the family to take up after him in the accounting profession. And so, I was the only person who could do that, because, my older siblings, had gone into other professions, and so I went into accounting majorly because of that, but personally I didn't really find it very interesting because I just thought it was too monotonous and you just have to do the same thing over and over again.

