

THE INFLUENCE OF PERFORMANCE ON STUDENTS CHOICE OF ACCOUNTING MAJOR IN KENYAN UNIVERSITIES

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ABSTRACT

The purpose of the study was to examine the influence of students' performance in Introductory Accounting Course on the choice of Accounting Major in Kenyan Universities. A Descriptive Ex-Post Facto type of Research design was employed. A pilot testing was conducted on 10% of the sample size and results analysed for reliability. The study sampled students undertaking Bachelor of Commerce degree in twelve (12) selected Kenyan universities. The study assumed that students' performance was the only variable that influenced students' choice of Accounting Major. The study adopted a mixture of purposive and stratified random sampling technique to select the sample of students from the target population. The study adopted a logistic regression model. The study hypothesised that performance in IAC has no significant influence on the choice of Accounting Major in Kenyan Universities. The results can be used to make the course more attractive to students' hence good performance which leads to increase in the uptake of Accounting Major in the universities. The study focused on students' performance in Introductory Accounting Course as opposed to other studies that previously focused on the benefits that accrued as a result of being in accounting profession including earning high salaries, job market conditions and career opportunities as influencers of career choice in accounting among students in the Schools of business in most Universities across the world. Findings clearly showed that students' performance in introductory accounting course has a strong positive significant influence on the choice of Accounting Major in Kenyan Universities.

KEYWORDS: Introductory Accounting Course, Students Performance, Accounting Major.

1.0 INTRODUCTION

In today's complex global business environment, accounting services are needed for proper analysis, auditing and interpretation of financial statements (Dibabe, 2015). Universities are charged with the mandate of producing talented and competent accounting graduates to accomplish this task. To improve students' performance in Introductory Accounting Course (IAC), Universities need to employ qualified accounting Instructors to teach IAC which is the foundational undergraduate accounting course. However, it has been observed in most Universities across the world that performance in introductory accounting course has been poor. Students thus develop negative perceptions towards the course. This culminates into low uptake of Accounting Major among students in the schools of business (McDowall & Jackling, 2010; Tang & Seng, 2016). Students' Performance in a course is determined by the grade obtained in that particular subject. Performance can be measured as above average, average and below average. A study conducted by Jones and Wright (2011), 'on effects of cognitive style on performance in introductory financial accounting and the decision to major in accounting. The results indicated that cognitive style on performance in Introduction to Financial Accounting affected the final decision to major in accounting.

The motivation of this study was the fact that most students in the bachelors of commerce program performed below average in IAC; consequently, they developed a negative attitude towards the course. Further, the students felt that IAC was a difficult area as in majority of cases; most students got a resit in the course. This discouraged most of the students and opted to major in other business areas. In order to make accounting interesting, it was important to assess the influence of students' performance based on Class size of IAC, since class size has a direct relationship with student performance. This could probably explain the reason of students' failure in the course since it is compulsory to all students in the bachelors of commerce.

2.0 THEORETICAL REVIEW

2.1.1 THEORY OF PLANNED BEHAVIOUR

The theory focuses on Perceived behavioural control which means that people are driven by their perceptions of the ease or difficulty of performing the behaviour of interest. Ajzen (1991) added the theory of Planned Behaviour in an attempt to understand the boundaries of an individual in order to perform certain behaviours. According to the theory, if the attitude, subjective norms with respect to a behaviour and perceived behavioural control are favourable, an individual intention to perform the behaviour is stronger and vis-à-vis. This theory is important to the current study in that before a student decides on whether to choose Accounting Major after undertaking

IAC; he must be satisfied with how he has performed. The theory has been used by a number of researchers in the accounting field including;

Tan and Laswad (2006) used the theory of planned behaviour to study factors that affect students' intentions to major in accounting and non-accounting disciplines. A survey of a sample of business students enrolled on an introductory accounting course in a New Zealand university was conducted to gather data about their intended academic majors, and their beliefs and attitudes towards majoring in accounting and non-accounting. The results show that three factors – personal, referents, and control – are determinants of students' intention to major in accounting. Referents included, Parents, relatives Instructors of IAC.

Prior studies on Introductory Accounting Course have reported numerous results on students' perceptions regarding the course. Studies conducted at the United Kingdom universities by (Marriott & Marriott, 2003) found students' performance in IAC was low which was attributed to poor teaching of the course at the Universities which sent negative signals to most students. Studies carried out in USA, determined that most students worked towards obtaining minimum pass in Introductory Accounting Course to enable them obtain their undergraduate degree without interest on the course (Principe, 2005; Omar, 2009).

A study conducted by Jones and Wright (2011), 'on effects of cognitive style on performance in introductory financial accounting and the decision to major in accounting. The results indicated that cognitive style on performance in Introduction to Financial Accounting affected the final decision to major in accounting but did not affect the initial decision to major in accounting. They further found that students with higher grade point averages perform better.

A study conducted by Principe (2005) on factors influencing students' academic performance in the first accounting course: A comparative study between public and private universities in Puerto Rico'. The findings revealed that the students in public universities had a higher number of failures than those in private universities. Further on the basis of grade distribution, 40 to 50 percent of students from private universities either fail or do not complete Introductory Accounting course. In addition students perceived that internal classroom factors influenced their academic performance and this had an effect on their accounting major decisions.

However, a study by Simons and Lowe (1997) on factors to be considered in the choice of Accounting as a Major, categorized students as being "qualified" or "unqualified" to major in accounting based on performance in the introductory course. Their results indicate that course performance was not significantly related to the decision to major in accounting when examining just the "qualified" (high

performing) students. That is, just because a student performs well in introductory accounting does not mean that they will choose to major in accounting.

Kofi (2014) investigated the effects of large sections on accounting students' performance and perception in IAC using a research design which controlled instructor mode of instruction, examination content and university setting. An ANCOVA model of study showed that students in larger classes outperformed those in smaller classes when other variables were considered such as class attendance and mean grade point. Result from the study implied that a large class size of financial accounting had a significant influence on students' performance when other factors such as attendance and mean grade point were considered. This definitely impacted on their choice of Accounting Major in the Universities.

Baldwin and Ingram (1991) assessed the relationship between class size and performance of students in IAC. The findings revealed that IAC class size was too large for the subject material. The students in large classes missed a number of lessons and this impacted on their poor performance in IAC. This consequently affected their Accounting Major decisions. Due to mixed findings, the current study developed;

Another factor that may influence performance in IAC is past knowledge of accounting subject from High School or having sat for accounting professional/technician course. A study carried out by Doran, Bouillon and Smith (2009) established that students with previous knowledge of bookkeeping in secondary schools tended to perform well in accounting in the university. However, Students with lower requirements in majority of cases ended up with lower grades in Introductory Accounting Course (Uyar, Gungormus, & Kuzey, Factors Affecting Students' Career Choice in Accounting: The Case of a Turkish University, 2011). This had an effect in their Accounting Major decisions.

Similar views were shared by Tho (1994) who conducted a study in the University of Malaya, on introductory accounting course. He found that having studied accounting, mathematics and economics in High school were important predictors of good performance in Introductory Accounting Course. Yee Lee (1999) concurs, he established students who had passed accounting in one of the public examinations all outperformed students with no prior accounting qualification in Introductory Accounting Course.

The study is consistent with that conducted by Gençtürk (2007), investigated student performance in financial accounting course in vocational schools. The study found graduates of vocational high schools for commerce were more successful than graduates of other high schools. A study conducted in Saudi Arabia established that Pre- University accounting background and skills in

mathematics were found to have significant impact on Introductory Accounting Course performance (Al-Twajjry, 2010).

Ali, Uyar and Güngörmüş (2014) carried out a study on factors associated with Student Performance in Financial Accounting Course. The objective was to investigate factors associated with student performance in accounting course, eight variables that are likely to have impact on student performance were determined. Spearman correlation analysis was conducted. The results indicated that gender and score in university entrance examination are not significantly correlated with student performance. Age of the student has a negative significant influence on student performance. High school grade point average, prior knowledge of accounting, grade point average, attendance and math grade are all significantly related to student performance in the financial accounting course.

However, a study conducted by Byrne and Flood (2008), gave contradicting results. The findings revealed no significant association between background knowledge of accounting and students' performance in Introductory Accounting Course. A study carried out by Alanezi, et al; (2016) on factors influencing students' choice of Accounting Major in Kuwait. One specific objective of this study was to examine the type of High school education obtained before joining the University and whether this influenced students' choice of Accounting as a Major. Results found no impact of the type of high school education attended and the decision by students to major in accounting.

In New Zealand, students in the Schools of Business perceived Accounting Courses to be dull and boring (Malthius & Fowler, 2009). Students from Austrian universities showed interest in the course at the start of the semester but the interest ceased by the end of the semester (Molloy, 2009). The findings implied that students had predetermined negative attitude of IAC and thus found it to be dull and boring. Unfortunately, even students who had initial interest in IAC at the start of the semester changed their perceptions come end of the IAC semester.

McDowall and Jackling (2010) Assessed the Factors affecting Students Choice of Accounting as a Major. The result showed that students' perception of accounting as following established rule than new ideas had a negative effect on choosing accounting as a career. These studies suggest that there is a negative relationship between students' perception of IAC and their choice of Accounting Major in Universities.

Contextual scope was one independent variable; Course Performance and one dependent variable; students' choice of Accounting as a Major.

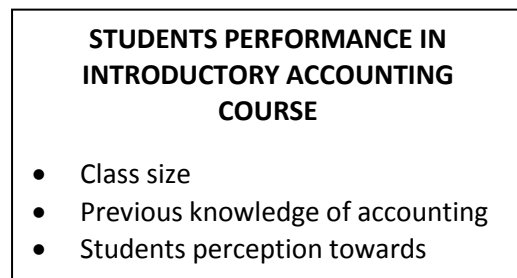
Methodological scope; Proportional Stratified Random sampling was employed on the targeted population to form twelve strata from which sample size was drawn. Ex-post facto research design

was employed. The study adopted a logistic regression model in outlining the relationship between the study variables. The Omnibus test was utilized to confirm the adequacy of the model.

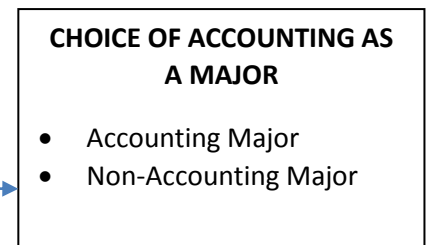
2.3 CONCEPTUAL FRAMEWORK

A conceptual framework is a model which shows the major variables examined in the study and the interrelationships that exists between the variables. It is the act of creating or formulating something by linking up particular ideas or actions intended to deal with the problem or situation (Cooper and Schindler, 2011). In the current study, the conceptual framework had one independent variable – Students performance in Introductory Accounting Course, and one dependent variable students’ choice of Accounting Major in Kenyan Universities.

(Independent Variable)



(Dependent Variable)



2.4 CONCEPTUAL HYPOTHESIS

H₁: The study hypothesised that students’ performance in IAC has no significant influence on students’ choice of Accounting Major in Kenyan Universities.

3.0 DATA AND RESEARCH METHODOLOGY

The study adopted a positivistic philosophical approach. A Descriptive Ex-Post Facto Research design was employed. The study sampled students undertaking Bachelor of Commerce degree in twelve selected Kenyan universities. The researcher applied for a research permit from National Commission for Science Technology and Innovation (NACOSTI) to facilitate data collection in the selected Kenyan Universities. The study adopted a mixture of purposive and stratified random sampling technique to select the sample of students from the target population. To draw conclusions on the objectives which are to determine the influence of the independent variable on the dependent variables, a statistical model was fitted to determine the influence of Introductory Accounting Course on students’ choice of Accounting as a major

4.0 RESULTS AND DISCUSSIONS

4.1 FINDINGS

The findings suggest that performance in Introductory Accounting Course has an influence on students’ choice of Accounting Major in Kenyan Universities. The dependent variable was the choice

of Accounting Major by the students who had specialised after taking an Introductory Accounting Course. The variable was measured as a dichotomous categorical variable with only two possible outcomes. As shown in table 4.9 only 28% of the respondents had chosen accounting option as a major while 72% of the respondents continued with other courses after having taken introductory to accounting. This shows how very few of those who take the introductory to accounting end up dropping accounting to take up other options.

Table 4.1: Choice of Accounting

	Frequency	Percentage
Chose accounting	89	28
Did not choose accounting	226	72
Total	315	100

Performance of the respondents on IAC was an independent variable considered in the study. The results on performance are presented in table 4.33. To measure this variable, the respondents were asked to respond on the extent to which their knowledge in business studies made IAC understandable due to high level of similarity; 7.9% of the respondents, believed that their business knowledge had not influence on their understanding of IAC. To 12.4% of the students there was a small extent of similarity that made IAC understandable while to 21% of them there was some extent of similarity. 29.2% students were of the opinion of a greater extent of influence from business studies knowledge on understanding IAC while to 29.5% of the respondents it was to an extraordinary extent. The modal class of the responses to this indicator was found to be 5. This implies that on average, the knowledge of accounting makes IAC extraordinarily understandable due to high level of similarity to the students in the universities in Kenya.

Another indicator for this variable was based on the extent to which the students found IAC manageable after having undertaken some professional courses in accounting. 32.7% of the respondents had not undertaken professional courses or even after taking the courses did not find IAC manageable. To 10.2% of the students, the professional courses they had taken only made IAC manageable to a small extent while to 18.7% of them IAC became manageable to some extent. 22.9% students found IAC manageable to a greater extent having taken some professional courses while it was manageable to an extraordinary extent to 15.6% of the respondents. The modal class of the responses to this indicator was found to be 1, implying that on average, the students in the universities in Kenya taking the IAC class do not find IAC manageable after undertaking some professional courses.

Considering the indicator on the extent to which the students scored high grade in IAC which increased their interest in accounting; 12.1% of the student, responded that they did not score

highly at all in IAC. To 15.9% of the students their IAC scores were high to a small extent while 28.6% of them scored highly to some extent. There are 21.9% students who believe that they scored highly to a greater extent in IAC which increased their interest in accounting while there were 21.6% of the respondents who scored highly to an extraordinary extent. The modal class of the responses to this indicator was found to be 3, implying that on the students in the universities in Kenya taking IAC score highly to some extent which increase their interest in accounting.

On the analysis of the whether the respondents had a negative attitude on IAC that made them perform poorly; 48.6% of the respondents, believe that they do not have a negative attitude towards accounting. To 15.9% of the students think they have a negative attitude to a small extent while to 14.6% of them have it to some extent. 11.4% students are of the opinion that they have a greater extent of negative attitude on IAC that made them perform poorly while 9.5% of the respondents think they have an extraordinary negative attitude on IAC. The modal class of the responses to this indicator was found to be 1. The implication being is that on average, respondents do not have a negative attitude towards IAC among the students in the universities in Kenya which make them perform poorly.

Next, the respondents were asked whether the large class size in IAC affected their performance. 38.4% of the respondents were of the opinion that the large class size did not affect their performance at all, 16.2% of the students that it affected their performance to a small extent while to 20% of them the effect was to some extent. There are 13.3% students with a perception that the large class size affected their performance to a greater extent while 12.1% of them believe it affected their performance to an extraordinary extent. The modal class of the responses to this indicator was found to be 1, implying that on average, the large class size in IAC does not affect the performance of the students in the universities in Kenya.

Table 4.2: Performance

	Extraordinary 1	Greater 2	Some 3	Small 4	Not at all 5	Modal class
My knowledge in Business studies made IAC understandable due to high level of similarity.	25	39	66	92	93	5
I had undertaken some professional courses in accounting and thus found IAC manageable.	103	32	59	72	49	1
I scored high grade in IAC and this increased my interest in accounting.	38	50	90	69	68	3
I had a negative attitude on IAC and this made me perform poorly.	153	50	46	36	30	1
The large class size in IAC affected my performance	121	51	63	42	38	1

Responses on the extent to which the knowledge in business studies made IAC understandable due to high level of similarity cross tabulated with the choice of Accounting Major is as shown in table 4.34 below. The table generally shows that more of those respondents who chose accounting major responded with higher scores for this indicator with the majority 30 students responding with a score of 4 to imply a greater extent of their knowledge on business studies made IAC understandable. For the respondents who choose not to continue with accounting major, the table also shows that there were more who responded with higher scores for this indicator with the score of 5 having majority of 67 responses. The general conclusion from the contingency table was therefore drawn from a chi-square test which gave a chi-square statistic of 2.602 and a p-value of 0.627 which is greater than 0.05. This implies that the data shows no significant association between this indicator and choice of Accounting Major at 95% confidence.

Table 4.3: Contingency table; business studies knowledge and choice of accounting

		AM		NAM	
		1	2		Total
My knowledge in Business studies made IAC understandable due to high level of similarity.	1	7	18		25
	2	12	27		39
	3	14	52		66
	4	30	62		92
	5	26	67		93
Total		89	226		315

Pearson chi2 (4) = 2.602Pr = 0.627

The cross tabulation of choice of Accounting Major and the indicator on whether the students scored high grade in IAC which increased their interest in accounting is as shown in table 4.35 below. The table generally shows that more of those chose accounting major responded with higher scores for this indicator. Of the 38 students who responded with a score of 1; 4 chose accounting while 34 did not choose accounting. There are 15 students who responded with a score of 2 chose accounting while 35 of them did not choose accounting and the 16 of students who responded with a score of 3 chose accounting while 74 of them did not choose accounting. For the 69 who responded with a score of 4; 31 chose accounting while 38 did not choose accounting while the 68 students who responded with a score of 5; 23 chose accounting while 45 did not choose accounting. The general conclusion from the contingency table was drawn from a chi-square test which gave a Ch-square statistic of 21.343 and a p-value of 0 which is less than 0.05. This implies that the data shows a significant association between this indicator and choice of Accounting Major at 95% confidence.

Table 4.4: Contingency table; High scores in IAC and choice of accounting

		AM		NAM	Total
		1	2		
I scored high grade in IAC and this increased my interest in accounting.	1	4	34		38
	2	15	35		50
	3	16	74		90
	4	31	38		69
	5	23	45		68
	Total	89	226		315

Pearson chi 2(4) = 21.343Pr = 0.000

Basing on the question of whether respondents had a negative attitude on IAC that made them perform poorly, the cross tabulation with the choice of Accounting Major is as shown in table 4.36 below. Of the 89 students who chose accounting as a major; 55 responded with a score of 1, 12 with a score of 2, 10 with a score of 3, 8 with a score of 4 and 4 responded with a score of 5. The students who did not choose Accounting Major were 226 of which; 98 responded with a score of 1, 38 with a score of 2, 36 with a score of 3, 28 with a score of 4 and 26 responded with a score of 5 The general conclusion from the contingency table was drawn from a chi-square test which gave a chi-square statistic of 9.818 and a p-value of 0.044 which is less than 0.05. This implies that the data shows a significant association between this indicator and choice of Accounting Major at 95% confidence.

Table 4.5: Contingency table; negative attitude and choice of accounting

		AM		NAM	Total
		1	2		
I had a negative attitude on IAC and this made me perform poorly.	1	55	98		153
	2	12	38		50
	3	10	36		46
	4	8	28		36
	5	4	26		30
	Total	89	226		315

Pearson chi2 (4) = 9.818Pr = 0.044

From the indicator on whether P5, the cross tabulation with the choice of Accounting Major is as shown in table 4.37 below. The table generally shows that fewer students who chose accounting major responded with higher scores for this indicator with majority (44) students responding with a score of 1 and only a few (5) responding with a score of 5. The the students who choose not to continue with accounting major also had few responding with higher scores for the indicator but were more evenly distributed compared to those who did chose accounting. Majority (77) of those who did not continue with accounting responded with a score of 1 and 33 of them responded with a

score of 5. The general conclusion from the contingency table was drawn from a chi-square test which gave a chi-square statistic of 10.259 and a p-value of 0.036 which is less than 0.05. This implies that the data shows a significant association between this indicator and choice of Accounting Major at 95% confidence.

Table 4.6: Contingency table; large class size and choice of accounting

	AM		NAM	Total
	1	2		
	1	44	77	121
	2	13	38	51
The large class size in IAC	3	19	44	63
affected my performance	4	8	34	42
	5	5	33	38
	Total	89	226	315

Pearson chi2 (4) = 10.259 Pr = 0.036

4.2 PERFORMANCE IN IAC AND CHOICE OF ACCOUNTING AS A MAJOR

The bivariate model summary statistics table 4.53 involving performance in IAC as the predictor shows that the Pseudo R-square is 0.0353 implying that variation of performance in IAC is likely to explain 3.53% of the variation in the prediction of major choice. The Likelihood chi-square was 13.25 with a p-value of 0.000. The P-value of the chi-square is less than 0.05 implying that at 0.05 level of significant, the logistic regression model with performance in IAC is significant.

Table 4.7: Model summary performance in IAC and choice

Regression model	Statistic	Value
Logistic regression	Number of obs	= 315
	LR chi2(1)	= 13.25
	Prob> chi2	= 0.0003
Log likelihood = -19.730798	Pseudo R2	= 0.0353

The results from the coefficients table 4.54 show that the coefficient of Performance in IAC is 0.075 yielding an equation given by;

$$\text{Log}_e \left(\frac{P(Y)}{1 - P(Y)} \right) = -0.985 - 0.698X$$

The Z statistic of the coefficient was found to be -3.460 and the p-value 0.001. The p-value being less than 0.05 the coefficient was considered significant at 0.05 level of significance. This means that increasing the levels of performance in IAC by one unit would increase the logarithm of the odds of the students choosing Accounting Major by -0.698.

From the coefficient of performance in IAC -0.698, the odds ratio of the not choosing accounting corresponding to a unit increase in the levels of performance in IAC is given by;

$$e^{-0.698} = 0.498$$

Due to the p-value of the Z statistic being less than 0.05, there is an implication of a significant proportional increase in the odds of a student choosing accounting by 0.498 due to a unit increase in the levels of performance in IAC.

Table 4.8 Coefficients table performance in IAC and choice

	Coef.	Std. Err.	Z	P>z	[95% Conf.	Interval]
Performance in IAC	-0.698	0.202	-3.460	0.001	-1.093	-0.303
_cons	-0.985	0.131	-7.500	0.000	-1.243	-0.728

Considering the influence of career guidance as a moderating variable on the relationship between choice of Accounting Major and performance in IAC, the interaction variable was added to the model. As shown in table 4.55, The change in the LR due to the addition of the addition of the interaction variable is significant as shown by the P-value of the LR-change of 0.120 which is greater than 0.05. This shows that the addition of the interaction variable does not significantly improve the model at 5% significance level and therefore implies that career guidance has no moderating effect on the relationship between the performance in IAC and prediction of accounting major choice.

Table 4.9: Information criterion change statistics performance in IAC

Block	LL	LR	Df	Pr>LR	AIC	BIC
1	-177.711	19.640	2	0.000	361.422	372.680
2	-176.503	2.420	1	0.120	361.006	376.016

In table 4.56, the coefficient of the interaction between performance in IAC and choice of Accounting Major in the second model is 0.439 with a p-value of 0.125 which is greater than 0.05. This confirms that career guidance has no significant moderating influence on the relationship between performance in IAC and choice of accounting as a major.

Table 4.10: Coefficients table for moderation on performance in IAC and choice

	Coef.	Std. Err.	Z	P>z	[95% Conf.	Interval]
Performance in IAC	-0.764	0.216	-3.530	0.000	-1.188	-0.340

H₀₄: Performance in Introductory Accounting course was hypothesised to have no significant influence on students' choice of Accounting Major in Kenyan Universities

The Z statistic for the coefficient of performance in the fitted model shows a p-value of 0.32. This p-value being less than 0.05, the null hypothesis was rejected and a conclusion drawn that the students' performance in Introductory Accounting course has a significant influence on student's choice of Accounting Major in Kenyan Universities.

5.0 CONCLUSION

The objective of the study was to assess the influence of students' performance in IAC and their choice of Accounting Major in Kenyan Universities. On the extent to which the knowledge in business studies made IAC understandable due to high level of similarity, we established that there was no significant association between this indicator and choice of Accounting Major at 95% confidence. Null hypothesis developed is thus accepted. Our findings implied that performance in IAC is not pegged on prior knowledge of business from High school. The finding is consistent with that carried out by a study conducted by Byrne and Flood (2008), findings revealed no significant association between background knowledge of accounting and students' performance in Introductory Accounting Course. A study carried out by Alanezi, et al; (2016) on factors influencing students' choice of Accounting major in Kuwait. Results found no impact of the type of high school education attended and the decision by students to major in accounting. However, other studies reported conflicting results. A study carried out by Doran, Bouillon and Smith (2009) established that students with previous knowledge of bookkeeping in secondary schools tended to perform well in accounting in the university. Whereas, students with lower requirements in majority of cases ended up with lower grades in Introductory Accounting Course (Uyar, Gungormus, & Kuzey, 2011). This had an effect on their Accounting Major decisions.

Gençtürk (2007), investigated student performance in financial accounting course in vocational schools. The study found graduates of vocational high schools for commerce were more successful than graduates of other high schools. A study conducted in Saudi Arabia established that Pre-University accounting background and skills in mathematics were found to have significant impact on Introductory Accounting Course performance (Al-Twajjry, 2010).

Basing on the question of whether respondents had a negative attitude on IAC that made them perform poorly, the findings showed that there is a significant association between this indicator and choice of Accounting Major at 95% confidence. A study conducted by McDowall and Jackling (2010) reported contrasting results that students' perception of accounting as following established rule than new ideas had a negative effect on choosing accounting as a career. Students from Austrian universities showed interest in IAC at the start of the semester but the interest ceased by the end of the semester (Molloy, 2009). The findings implied that students had predetermined negative attitude of IAC and thus found it to be dull and boring. The finding of Wells (2010), shows that Perceptions of accountants have been found to be an overgeneralization which derives from the perceptions.

From the indicator on whether large accounting size of class affected performance in IAC, the findings shows that there exists a significant association between this indicator and choice of Accounting Major at 95% confidence. Kofi (2014) investigated the effects of large sections on accounting and students' performance. An ANCOVA model of study showed a large class size of financial accounting had a significant influence on students' performance. Baldwin and Ingram (1991), assessed the relationship between class size and performance of students in IAC. The findings revealed that IAC class size was too large for the subject material. The students in large classes missed a number of lessons and this impacted on their poor performance in IAC. This consequently affected their Accounting Major decisions.

This study conducted the bivariate model summary statistics using the logistic regression model with performance in IAC. Hypothesis testing showed a significant influence of students' performance with the choice of Accounting Major in Kenyan Universities.

In summary it was established that students' performance in IAC has a strong positive influence on the choice of Accounting Major in Kenyan Universities. The results can be used to mitigate the low uptake of Accounting Major in Kenyan Universities, thus providing better insight for relevant authorities to carry out effective promotional strategies to attract high calibre students to choose accounting Major. The study focused on students' performance in Introductory Accounting Course as opposed to other studies that hitherto focused on aspects like earnings, job market conditions and career opportunities as influencers of career choice in accounting among students in universities.

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