An empirical analysis of career choice factors that influence first-year Accounting students at the University of Pretoria: A cross-racial study

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Abstract

This cross-cultural study examined the career choices of Asian, black and white students at the University of Pretoria to identify the factors motivating Accountancy students to become chartered accountants (CAs), as only 2.5% (609) of 24 308 registered CAs in South Africa in 2005 were black, and only 6% (1573) were Indian. Understanding the attitudes and the perceptions of CA first-year students (identifying key career choice factors) can help course administrators/curriculum designers (the South African Institute of Chartered Accountants (SAICA) and the Public Accountants and Auditors' Board (PAAB)) to align marketing and recruiting strategies with specific personal occupational preferences of different racial groups enrolled for local CA courses.

Factors such as decision time-frame of career choice, socio-economic background, students' perceptions of the benefits/constraints of the CA profession, and other job-related factors, were analysed. Students attributed their career choice to their school Accounting performance. Most chose this career in Grades 8 to 11. All three groups like the availability of employment as a CA. Constraints were the cost of qualifying (according to black students), and the difficulty of qualifying (Asian and white students).

Key words

Accounting major selection
Career choice
Job selection
Racial groups

1 Introduction

Finding a balance between the demand for and the supply of quality chartered accountants (CAs) has become a problem not only for the CA profession in South Africa, but also for institutions that produce these graduates. As far back as the 1990s, Hermanson, Hermanson and Ivancevich (1995) noted that the accounting profession in the USA was facing a major

problem, namely to attract top students who had both the substantial accounting knowledge and the strong communication, technical and analytical skills that are required in the increasingly complex environment in which the chartered accounting profession operates. In meeting their respective needs, the employers and trainers of CAs therefore need to examine the criteria that individuals consider when they select a career as a CA.

The purpose of the study on which this article reports was to examine empirically which factors influence the career choice of students of various racial groups in South Africa who have decided to become CAs. First-year students at the University of Pretoria were used in this study, as the introductory course shapes their perceptions of the profession, the aptitudes and skills needed for successful careers in accounting and the nature of career opportunities in accounting. In order to attract and retain top students, it is essential to identify the differentiating cultural factors and economic backgrounds in general, and the students' perceptions of the accounting profession in particular. Armed with this information, the academic 'supplier' will be able to improve and develop areas of the Accounting curriculum that are responsible for attracting students to Accounting as an academic major.

Several earlier career choice studies have focused on potential Accounting students in general, but they did not focus on the impact on the students' career choices of the cultural differences between these students. Auyeung and Sands (1997) were the first researchers to conduct a cross-cultural validation of career choice factors after Gul *et al*. (1989) had pointed out that disregarding culture variations was one of the limitations of their study. Auyeung and Sands (1997) examined the career choices made by students from Australia, Hong Kong and Taiwan by adopting the individualism-collectivism cultural dimension as a means to examine the relative importance of these factors in the selection of accountancy as a career. In the same year, Weil and Wegner (1997) conducted a study on the educational issues that could potentially inhibit the development of black CAs in South Africa. They found that role models were extremely important as a motivational factor for joining the accountancy profession, but that there were few such role models in the black community.

This study follows on and is based on the study of Auyeung and Sands (1997). The current study focused on the career choice determinants of a multiracial society as found in South Africa. These determinants were analysed in respect of personal characteristics such as gender, mother tongue and career attributes.

The present study used first-year accounting students of different races at the University of Pretoria to examine the criteria that these students considered in deciding to pursue a career as a CA. In 1998, the South African Institute of Chartered Accountants (SAICA) set a target of 3 000 black CAs for the end of 2005. By the end of November 2005, there were only 609. Given that the SAICA target was not achieved, the study aimed to assist in the transformation process challenging the accounting profession in South Africa. The racial statistics should therefore not be regarded as being racist in intention, as the information is intended to be used to alleviate the problems and reduce the constraints that are causing a shortage of black accountants.

The primary object of the research was to analyse whether the factors that affect a choice of accounting as a career differs for various racial groups, and if so, how. The article presents the information on the study in five sections: this introduction is followed by a section that reviews prior research into factors that affect the career choices of accounting

students; a section that covers the research methodology used in the study; a presentation and discussion of the statistical results of the study, and, finally, the limitations of the study are addressed, the conclusions are presented and further areas of research are proposed.

2 Review of the relevant literature

Prior research on occupational choices has compared the importance of various intrinsic and extrinsic factors that influence students in their choice to pursue becoming a CA or other profession as a career (Paollilo & Estes 1982; Kockanek & Norgaard 1985; Shivaswamy & Hanks 1986; Reed & Kratchman 1989; Gul *et al*. 1989; Bundy & Norris 1992; Felton, Dimnik & Northey 1994 and 1995; Ahmed, Alam & Alam 1997; Jackman & Hollingworth, 2004). Ahmed *et al*. (1997:326) define intrinsic factors as factors that are related to satisfaction derived from a job that provides the opportunity to be creative and autonomous in an intellectually challenging and dynamic environment. They define extrinsic factors as financial remuneration and market-related factors that are extrinsic to the nature of the job itself. Ahmed *et al*. (1997) tested final year students in the Accounting departments of five universities in New Zealand and they found that these students gave a high priority to financial and market factors in choosing a career in chartered accountancy.

Paollilo and Estes (1982) examined the decision time-frame of career choices for four professions, namely practising accountants, attorneys, physicians and mechanical engineers. They concluded that most mechanical engineers and physicians already decided to follow that career path during their secondary school years, while accountants and attorneys decided on their careers in the first and second years of their tertiary education. By contrast, subsequent research by Hermanson *et al*. (1995) and Sale (2001) found that the decision to major in Accounting was also made prior to embarking on tertiary education.

A benefit-cost ratio of the CA profession approach was used in studies by Wheeler (1988) and Felton, Buhr and Northey (1994), who found that the ratio was a significant determinant of career choice factors amongst students. Felton *et al*. examined the correlation between the decision of fourth-year Ontario university students of whether to choose a career as a CA or not, and the importance these students attached to intrinsic rewards, financial remuneration, the students' impression(s) of the benefits and costs of the profession, and prior exposure to high school Accounting. Felton *et al*. 1994 found the most important variable associated with career selection to be the relative benefits and costs of being a CA.

Disciplines selected for study in Australia by Gul *et al*. (1989) were Accounting, Engineering, Law and Medicine. Their findings showed that job satisfaction, earnings potential, the availability of employment and aptitude for the subject were the factors that most significantly influenced the decision to pursue Accountancy as a discipline.

Various factors such as financial remuneration ranked high on the list of decisive factors in studies by Wheeler (1983), Reha and Lu (1985), Cangelosi, Condi and Luthi (1985) and Horowitz and Riley (1990). Other factors, such as job market considerations (which encompass job satisfaction, job security, job availability, job flexibility and opportunities for advancement over the short term and long term), were found to be important in career decision studies done by Paollilo and Estes (1982), Kochanek and Norgaard (1985), Haswell and Holmes (1988) and Bundy and Norris (1992).

Kochanek and Norgaard (1985) addressed the issue of the relative importance of criteria that motivated students to select Accounting rather than other majors such as Marketing and Management. They found that job opportunities and the quality of firm personnel ranked highest on the list for men, while women ranked their passion for accounting as their main reason. On the other hand, Lowe and Simons (1997) found that Accounting majors placed the greatest importance on future earnings and the career options available to them.

The results of this study could provide information to the University of Pretoria and other universities that wish to recruit prospective chartered accounting students of all races by means of appropriate marketing strategies. The study could also provide employers with information on the aspirations of these students.

3 Research method

The career choice factors used in this study were synthesised from previous studies (as reviewed in Section 2) and the respondents were required to identify the career characteristics which they considered to be most important when they decided on a career.

A questionnaire addressed to students registered for a first-year financial accountancy course at the University of Pretoria in 2004 was used to collect the data. (Before the final questionnaire was sent out, a pilot test was done with a group of first-year students.)The questionnaires were distributed and completed during a Financial Accounting lecture to ensure a high response rate and to eliminate the problem of non-response bias. The students were briefed about the purpose of the survey. The need for their adding their student registration number for further research purposes was explained. A five-point Likert scale was used to determine the relative importance of possible factors that may influence the student's career choice. A rating of five suggested that the factor was extremely important and a rating of one implied it was not at all important.

The questionnaire was divided into nine data-capturing sections, namely:

the demographic profile of the respondents;

career choice motivation;

the importance of the benefits of the profession;

the importance of the constraints of the profession;

general perceptions;

discrimination in the profession;

career objectives; and

future plans.

4 Results

A total of 550 questionnaires were distributed and a total of 478 (87%) completed questionnaires were received from first-year accounting students registered for a CA course at the University of Pretoria. Only two questionnaires were completed by coloured students, consequently these questionnaires were not used in the final analysis, as it was felt that the cultural group was not adequately represented.

4.1 *Demographic profile*

Demographic profiles were obtained in order to distinguish differences between the backgrounds of the respondents. The demographic profile of the respondents is depicted in Table 1.

Table 1 Demographic profile of respondents

	Asians	Blacks	Whites	Total
Number of respondents	47	101	328	476
	9.9%	21.2%	68.9%	100%
Gender:				
Male	57%	41%	48%	47%
Female	43%	59%	52%	53%
Mother tongue:				
Afrikaans	-	-	76.8%	52.9%
English	80.9%	4.0%	18.3%	21.4%
IsiNdebele	-	1.0%	-	0.2%
IsiXhosa	-	9.9%	0.3%	2.3%
IsiZulu	-	9.9%	-	2.1%
SeSotho	-	9.9%	-	2.7%
Setswana	-	27.7%	0.9%	5.9%
Sepedi	-	19.8%	-	4.2%
Siswati	-	1.0%	-	0.2%
Tshivenda	-	6.9%	-	1.5%
Xitsonga	-	5.9%	-	1.3%
Other	19.1%	4.0%	3.6%	5.3%
High school attended:				
Type: Government	70.0%	86.1%	86.6%	84.9%
Private	30.0%	13.9%	13.4%	15.1%
Location: City/Town/Urban	95.7%	77.2%	99.1%	94.1%
Village/Rural	4.3%	22.8%	0.9%	5.9%

The respondents' profile reveals that Asians represented 9.9%, blacks 21.2% and whites 68.9% of the sample. 'Blacks' refers to persons classified as African under the Population Registration Act (1950), but not to Asians or coloured persons. There is an indication of a reversal in the previous gender mix, as 47% of the respondents were males and 53% were females. An important problem area identified in Table 1 is that only 4% of the black respondents have English as their mother tongue, which means that the remaining 96% are required to write examinations in a second language, which could account for lower pass rates. The average age of all the respondents was 19 years. Of the total sample, 15% had attended private schools, and 85% had attended government schools, and there was no significant difference in this regard between white and black students. It was, however, interesting to note that a significantly larger proportion (30%) of Asian students had attended private schools. The majority of Asian (95.7%) and white (99.1%) students had attended city schools, while 23% of the black students were from schools in the rural areas. Further research could be conducted to study the influence of private versus government schooling and urban versus rural schooling on the performance of students.

Table 2 Social and economic demographics of respondents

	Asians	Blacks	Whites	Total
Number of respondents	47	101	328	476
Means of financing studies:				
Parental aid	78%	45%	62%	62%
Bursary	13%	25%	21%	20%
Loan	2%	26%	11%	12%
Corporate or foreign aid	-	-	2%	1%
Self	7%	4%	5%	5%
Accommodation during studies:				
At home	55%	22%	55%	48%
UP residence	9%	38%	26%	27%
Rented apartment/flat	23%	29%	11%	16%
Rented room	2%	5%	1%	2%
Commune	7%	4%	5%	5%
Other	4%	2%	2%	2%
Parents' employment situation:				
Both employed	36%	50%	68%	61%
Only father employed	58%	11%	25%	25%
Only mother employed	6%	31%	6%	11%
Both parents unemployed	-	8%	1%	3%
Computer access off campus:				
Yes	87.2%	47.5%	91.5%	81.7%
No	12.8%	52.5%	8.5%	18.3%

On average, 62% of the students, of which the majority were Asians (78%), indicated that their parents financed their studies. Only 45% of black students' tuition fees were financed by their parents, the rest made use of bursaries (25%) and loans (26%). These results indicate that more funds should be raised to assist black students to study full-time and to attain the coveted designation. Most Asian and white students (both 55%) studied from home, compared to only 22% of the black students. The university's residential facilities housed 39% of the black students, while a further 34% rented apartments, flats or rooms. As far as the employment of the respondents' parents are concerned, 68% of the white students indicated that both parents were employed, while only 36% of the Asian and 51% of the black students reported that both parents employed. The majority of Asian students (58%) indicated that only their fathers were employed.

4.2 *Career choice motivation data*

Students were required to indicate the relative importance of 14 possible influences on their choice of becoming a CA. The findings of this survey are set out in Table 3.

Table 3 Mean scores indicating the main persons or factors that influenced a respondent's decision to become a CA

Source of influence	Asians (n=47)	Blacks (n=101	Whites (n=328)	*Level of significance p*
Advice from parents or relatives	3.57	3.21	3.41	0.6094
Friends' or peers' influence	2.46	2.33	2.25	0.3307
School teacher's influence	3.00	3.15	2.49	0.0001
Close relationship with an accountant	2.46	1.79	2.17	0.0065
Family member is an accountant	2.86	1.52	2.25	<0.0001
Visits by lecturers from the Accounting Department at UP	1.63	1.66	1.57	0.5080
Guidance counsellor/s	2.11	2.38	2.28	0.2417
Association with others in the field of accounting	2.55	2.64	2.42	0.2194
Work experience in the field of accounting	1.96	1.86	1.87	0.2838
Open day at UP	1.91	1.78	1.83	0.5973
UP brochures	2.28	2.44	2.04	0.0981
Performance in Accounting at school	4.20	4.26	3.99	0.0582
Recruitment promotional schemes of professional firms, e.g. KPMG	2.57	2.93	2.15	<0.0001
Recruitment promotional schemes of professional bodies, e.g. SAICA	2.07	2.51	1.79	<0.0001
Their own decision	4.72	4.66	4.67	0.3178

Scale: 5 = Strong influence
1 = No influence at all

Table 3 shows the results of t-tests for the 14 career choice factors for the three racial groups. Significant differences (p<0.05) in mean scores between the three groups were found in five of the 14 variables. The results indicate that performance in Accounting at school was the most important factor that influenced the respondents' decision to become a CA, while the advice given by parents or relatives and the influence of school teachers were ranked second and third on the list for all three racial groups. The results are consistent with the findings of Auyeung and Sands (1997), who found that parental, teachers' and peers' influence was positively significant.

The least influential factor was visits by lecturers from the Accounting Department at the University of Pretoria. However, in a survey conducted by Hermanson *et al*. (1995) in the United States, it was found that college instructors exerted the greatest influence (30%) on students' decision to study for a CA, followed by other practitioners in the field (18%), friends/acquaintances/relatives (16%) and parents (16%). This suggests that when addressing the South African perspective versus an American perspective, more attention should be given to encouraging lecturers to visit schools and promote the CA career more effectively. The influence of high school teachers and counsellors was rated lowest at 7%.

4.3 *Perceived benefits of the profession*

A list of career benefits and their mean ratings by the three racial groups are presented in Table 4.

Table 4 Mean scores of perceived benefits that influenced the choice of career as a CA

Career benefits	Asians (n=47)	Blacks (n=101)	Whites (n=328)	*Level of significance p*
	Mean	Mean	Mean	
Availability of employment	4.76	4.62	4.64	0.0258
Employment security	4.65	4.50	4.46	0.2484
Prestige, lifestyle and social status of the profession	4.34	4.42	4.07	0.0973
Initial earnings potential	4.13	4.25	4.14	0.1383
Future high earnings potential	4.35	4.49	4.34	0.1545
Promotion prospects or opportunities	4.48	4.48	4.27	0.2839
Career flexibility and options	4.38	4.53	4.45	0.6523
Potential for personal growth and development	4.40	4.39	4.32	0.5328
Potential to travel	4.18	3.91	3.76	0.4564
Opportunity to work for a large corporation	4.53	4.27	3.92	0.0077
Becoming a partner in a partnership	3.67	3.97	3.68	0.2065
Challenging, interesting, satisfying and exciting profession	4.15	4.29	4.22	0.0469
Opportunity to work overseas	4.45	4.00	3.94	0.4376
Self-employment opportunity, start own practice	3.59	4.01	4.13	0.03869
Possibility of becoming a director or CEO of a company	3.85	4.38	4.11	0.1506
Comfortable working environment	4.22	4.49	4.30	0.0039
Characteristics of colleagues	3.86	3.97	3.40	0.0111
Size and reputation of organisation	4.06	4.30	3.59	0.0041
Prospects of on-the-job additional training	4.09	4.26	3.68	0.0004
Opportunity to apply skills and abilities, e.g. leadership	4.26	4.41	4.15	0.0010
Ability to choose career specialisation, e.g. auditing, taxation, etc.	4.39	4.53	4.30	0.0310

Scale: 5 = Extremely important
= Not at all important

All three racial groups ranked availability of employment as the most important benefit of a CA career and employment security as the second most important. The least important benefit was self-employment opportunities (Asian students), the potential to travel (Black students) and the size and reputation of the employing organisation (White students). The results of surveys by Inman, Wentzler and Wickert (1989) and Chan and Ho (2000) indicate that respondents perceived career mobility, development, career advancement and partnership opportunity as the most important benefits. Highest on the list of most important benefits identified by Shivaswamy and Hanks (1985), Cangelosi *et al*. (1985) and Bundy and Norris (1992) was 'job security', with 'an opportunity to use my special abilities and aptitudes' second. Felton *et al*. (1994) and Gul *et al*. (1989) found that the most important factor associated with career selection was the relative benefits of good initial and potential earnings, while Haswell and Holmes's (1988) final year accounting students ranked job availability at the top of their list of benefits.

4.4 *Perceived constraints of the profession*

Accountancy academics and members of the profession will need to address the constraints identified in Table 5.

Table 5 Mean scores of perceived constraints (or factors that have a negative influence) on the decision to become a CA

Constraints	Asians (n= 47)	Blacks (n=101)	Whites (n=328)	*Level of significance p*
	Mean	Mean	Mean	
Cost of qualifying	4.08	4.25	3.73	0.0038
Time required to qualify as a CA	4.00	4.14	3.85	<0.0001
Difficulty of qualifying	4.46	4.21	4.25	0.8478
Limited relaxation and free time	3.97	3.66	4.00	0.1565
Low earnings in the initial employment years	3.33	2.95	3.11	0.0271
Recent negative image of the profession	2.40	2.44	2.41	0.1358
Risk of potential litigation against members of the profession	3.07	2.98	2.79	0.3809
3 years of articles	3.91	3.73	3.45	0.0050
Market for chartered accountants is saturated	3.96	3.53	3.55	0.0253
CA firms demand long and inflexible hours	3.73	3.62	3.72	0.0253
A CA career is not as exciting as other careers	2.51	2.07	2.72	0.0040

Scale: 5 = Extremely important
1 = Not at all important

Asian and white students rated the difficulty of qualifying the most important negative influence in their decision to become a CA, while black students rated the cost of qualifying the most important constraint. This implies that accounting firms and the public sector should support affirmative action programmes by providing financial assistance to prospective black CAs.

4.5 *General perceptions*

The time-frame of the students' career choice decision is depicted in Table 6.

Table 6 The timing of the students' career choice decision

Period	Asians (n=47)	Blacks (n=95)	Whites (n=316)	Average
During primary school	2%	2%	2%	2%
During Grades 8-11 (Stds 6-9)	55%	56%	50%	52%
During Grade 12 (Matriculation)	30%	29%	34%	33%
After finishing school	0	7%	6%	5%
When registering for first year	13%	6%	8%	8%

The results of the present study show that the majority (52%) of the respondents chose their careers during Grades 8 to 11. This may imply that the recruitment campaigns at schools are fairly effective, but that career guidance teachers should provide more information to enlighten students regarding the pros and cons of the profession. Nelson *et al*. (2002) found

that a significant number of Accounting students (36%) only considered majoring in Accounting during their second year, while 26% decided when they were at high school. This is in line with the findings of Hermanson *et al*. (1995) and Paolillo and Estes (1982). However, Sale (2001) and Graves, Nelson and Deines (1993) found that the majority of students made their career choice only once they had registered at a tertiary institution.

4.6 *Discrimination in the profession*

A further question posed to the students was whether they perceived there to be any discrimination in the CA profession. Affirmative answers were as follows: Asian students 17%, black students 31% and white students 29%, with the average of the sample standing at 28%. Students who answered 'yes' were asked to state in which areas and to what extent they perceived such discrimination to operate.

Table 10 Mean scores of extent of agreement about areas of discrimination in the profession

Area of discrimination	Asians (n=8)	Blacks (n=29)	Whites (n=93)	*Level of significance p*
	Mean	Mean	Mean	
Gender	3.20	4.12	3.61	0.8886
Age	2.57	2.65	2.75	0.5746
Religion	3.67	1.83	2.10	0.0415
Culture/Race	4.29	4.64	4.51	<0.0001
Internal politics	4.25	4.33	4.03	0.0442

Scale: 5 = Strongly agree
1 = Strongly disagree

The area of discrimination most strongly agreed upon by all three groups concerned culture and race.

Respondents were asked whether they were satisfied with their decision to become a CA. Of the total sample, 83% of the Asian, 72% of the black and 75% of the white students either agreed or strongly agreed that they were satisfied, while 17% of the Asian, 24% of the black and 22% of the white students were unsure at the time. A relatively small percentage of the Asian (6%), the black (11%) and the white students (8%) admitted that they intended to change their career choice, while quite a considerable proportion of the Asian (26%), the black (20%) and the white students (19%) were uncertain as to whether they intended to continue with Accountancy-related studies after qualifying as a CA. Altogether 19% of the Asian, 12% of the black and 7% of the white students admitted that they had chosen to obtain a CA qualification merely for the status of the degree on campus and in the eyes of the community.

Concerning the respondents' perception of how the general public views the career of a CA, a very high percentage of the Asian (96%), the black (87%) and the white students (82%) indicated that the public viewed CAs in a positive and favourable light.

On average 89% of the respondents stated that their success in Accounting at school, their mathematical skills and the fact that they were hard workers were the main factors that had inspired their career choice. The study revealed no significant differences between the various racial groups in this regard, a finding that is supported by the results of the studies by Felton *et al*. (1995) and Jackman and Hollingworth (2004).

The majority of the respondents (78%) identified the heavy workload during their studies as the main reason why they would perhaps not complete such studies successfully. Black students (46%) indicated that a lack of financial assistance was also a critical factor, while Asian students (44%) attributed possible failure in their studies to their weakness in mathematical or quantitative skills.

4.7 *Career objectives*

Table 11 shows the results of a question put to respondents enquiring as to what their ultimate goal as a CA was.

Table 11 Respondent's ultimate goal as a CA

Goal	Asians	Blacks	Whites	Average
Being promoted to the top of an organisation	19%	17%	15%	15%
Making as much money as possible	13%	11%	6%	7%
Working hard but having time for leisure	15%	11%	17%	16%
Retiring at a young age	0%	3%	4%	4%
Being successful and rewarded	53%	58%	58%	58%

On average, 58% of the respondents chose being successful and rewarded as their ultimate goal as a CA.

4.8 *Future career plans*

A further question posed to the respondents was whether the respondents had any intention of furthering their studies after qualifying as a CA. As many as 74% of the black students and 62% of the Asian students were positive that their intention was to do so, while only 48% of the white students had the intention to further their studies. The most popular course they would consider was an MBA or Master's degree, and the most popular subject was Financial Accounting.

Table 12 Respondents' perceptions regarding further studies after qualifying as a CA

	Asians (n=47)	Blacks (n=95)	Whites (n=309)	Total (n=451)
Number of students wishing to continue their studies after qualifying as a CA	29	70	149	248
Percentage of total	62%	74%	48%	55%
Course:				
CIMA	7%	15%	9%	10%
CIA	7%	3%	13%	9%
CFA	3%	7%	10%	8%
ACCA	24%	13%	15%	16%
MBA	31%	15%	19%	19%
Master's	21%	17%	19%	19%
Doctorate	7%	22%	5%	10%
Other	-	-	1%	1%

continued

	Asians (n=47)	Blacks (n=95)	Whites (n=309)	Total (n=451)
Subject majors for Master's / doctoral study:				
Financial Accounting	44%	44%	30%	35%
Auditing	34%	19%	26%	25%
Taxation	5%	10%	15%	12%
Financial Management	17%	18%	23%	21%
Informatics	-	3%	3%	3%
Other	-	6%	3%	4%

The last question addressed to the students was whether they were planning to follow a career as a CA abroad or elsewhere (other than in South Africa) once they had qualified. The 'yes' response in this regard was as follows: Asian students 60%, black students 65% and white students 57%.

5 Conclusions and recommendations

The purpose of this study was to identify factors that influence the career choice decisions of Accounting students at the University of Pretoria and thereby to assist educational institutions and accounting practitioners to formulate their recruitment strategies to solve future personnel shortage and quality problems. The principal findings were the following:

Performance in Accounting at school and the advice given by parents, relatives and school teachers greatly influenced the students' decision to become a CA. These sources of influence should be examined to determine the most effective recruiting strategies. For example, Accounting graduates could become conduits between prospective employers and interested students and provide feedback on their training experiences.

Availability of employment was ranked as the most important benefit of a career as a CA. Accounting firms are required to have a 10% black quota in order to support affirmative action programmes. The demand for black accountants is very high, due to the transformation process, but the supply is very low.

Aspects of pursuing the profession perceived to be negative and that may require the attention of professional and educational institutions is the cost and difficulty of qualifying as a CA, as identified by the respondents. More funds should be raised, for example by the Thuthuka Bursary Fund, to allow educationally disadvantaged students to study full-time, resulting in a higher pass rate.

The results should assist CA firms, companies and educational institutions in planning recruiting strategies and admission policies, as well as in providing bursaries and funding. In addition, academic support programmes such as those offered by Association of Black Accountants of Southern Africa (ABASA) for previously disadvantaged students can be implemented to close the gap between secondary and tertiary education.

An important limitation of this study was sample bias, as only one university's Accountancy first-year students were used. A larger, more national sample can be obtained by incorporating all the universities in South Africa where CAs are trained.

Further research based on this research can be conducted to determine whether the students' career expectations were met during the course of their studies and thereafter, once they are employed as CAs.

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