EFFECT OF STUDENTS DISPOSITION ON THE CHOICE OF ACCOUNTING AS A SUBJECTS IN PRIVATE SECONDARY SCHOOLS IN CALABAR SOUTH LOCAL GOVERNMENT AREA OF CROSS RIVER STATE, NIGERIA

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Students personal interest, students perceived competence, Students disposition, Choice, Accounting Subjects

ABSTRACT
This study adopted ex-post facto design to examine the effect of students' disposition on the choice of accounting as a subject in private secondary schools in Calabar South Local Government Area of Cross River State, Nigeria. It was guided by two research questions and two null hypotheses. A sample of sixty (60) SS2 Accounting students were selected from private secondary schools using the proportionate and simple random sampling techniques. One instrument titled "Students disposition and choice of accounting subjects Questionnaire (SDCASQ) was used for data collection. The reliability of the questionnaire established using Cronbach Alpha ranged from .85 to .90. The hypotheses were tested using Simple Linear Regression Analysis at .05 level of significance. The findings of the study revealed that students personal interest, students' perceived competence significantly influence the choice of accounting subjects in Calabar South of Cross River State, Nigeria . It was concluded that the choice of accounting subject depend on students personal interest and students' perceived competence . Based on the conclusion of the study, it was recommended that school administrators should develop educational workshops and mentorship programs that build students' competencies, interest in accounting that can help demystify the subject and enhance their confidence in their abilities.

Introduction

The choice of accounting as a subject among students is influenced by various factors, including personal disposition, which encompasses attitudes, interests, and motivations. Understanding these dispositions is crucial, as they can significantly impact students' academic paths and career aspirations. The importance of students' dispositions in their subject selection, particularly in fields like accounting require a specific skill set and mindset. A student's disposition can affect their approach to learning, subject selection, and engagement with academic material. It reflects their motivation, interests, and overall attitude toward education and personal growth.

The selection of accounting as a subject among students is significantly influenced by their dispositions, which encompass a range of attitudes, motivations, and beliefs. Disposition refers to the inherent qualities that shape how individuals approach learning and decision-making. Disposition is person's inherent qualities of mind and character, including their attitudes, beliefs, and tendencies toward certain behaviors or responses in specific situations (Ibok, Thomas, & Okri,2015). It encompasses how individuals typically think, feel, and act, influencing their choices and interactions with others (Ariani, Suherman, & Hidayati, 2021). Rahman and Zainuddin (2022) highlighted that a lack of understanding of the practical applications of accounting contributes to students' ambivalence. This disconnect between perception and reality further complicates students' decision-making processes.According to Rahman and Zainuddin (2022), misconceptions about the nature of accounting, combined with a lack of exposure to its practical applications, can further alienate students from the subject. Students' career aspirations, disposition significantly influence their decision to pursue accounting, as they often associate it with job stability and financial success**(**Ibok, .Meremikwu, & Umoh, 2020).

Despite the growing demand for accounting professionals in various sectors, many students exhibit ambivalence or reluctance in selecting accounting as a subject. Most of the students demonstrate a lack of interest or confidence in pursuing accounting, which raises significant concerns about the factors influencing their decisions. Understanding the nuances of students' dispositions becomes essential. This review aims to explore the factors influencing students' dispositions toward accounting and how these dispositions ultimately affect their decision-making processes regarding subject selection. In the context of accounting, students' dispositions can determine their interest in the subject, their perceived competence, and their ultimate choice to pursue it as a field of study.

Students' personal interest plays a pivotal role in their academic decision-making, particularly in selecting subjects like accounting. Personal interest encompasses the intrinsic motivation and enthusiasm that students have towards a subject, influencing their engagement and persistence in that field (Ntibi & Effiong,2021). When students possess a genuine interest in accounting, they are more likely to choose it as a major and excel in their studies. A study conducted by Mansor, Ismail, and Ahmad, (2018) to examined the relationship between students' interest in mathematics and their choice of accounting. The findings revealed that students who expressed a strong interest in mathematics were more likely to pursue accounting as a major. This correlation suggests that personal interest in quantitative subjects significantly influences students' decisions, as accounting heavily relies on mathematical proficiency. Alshammari, Alshammari, and Alshammari, (2020) examined various motivational factors, including personal interest, that affect students' choices in higher education and found that students with a genuine interest in financial concepts and business operations were more inclined to choose accounting. This study highlights the importance of fostering personal interest through engaging teaching methods and real-world applications of accounting principles. Rahman and Zainuddin (2022) investigated how personal interest aligns with career aspirations among students considering accounting and found that students who had a clear understanding of the career prospects in accounting and a personal interest in finance were more likely to choose accounting as their field of study. Research conducted by Ariani, Suherman, and Hidayati,(2021) on the role of extracurricular activities in shaping personal interest in accounting and found that students who participated in business clubs or accounting-related activities reported a higher level of interest in pursuing accounting as a subject. A study conducted by Othman, Zainuddin, and Rahman, (2023) who focused on students' perceptions of the relevance of accounting in their future careers and found that students who recognized the significance of

accounting in various industries were more likely to express a personal interest in the subject. Rahman and Zainuddin (2022) examined how personal interest aligns with students' career aspirations in accounting and found that students with a clear understanding of the opportunities in accounting and a genuine interest in finance were more likely to choose accounting as their major. This highlights the importance of promoting personal interest alongside career guidance. The influence of students' personal interests on their choice of accounting as a subject has garnered significant attention in recent years (Akpa, Anam & Agina,2024; Akah & Akpa,2021). Empirical studies have consistently demonstrated that personal interest plays a crucial role in shaping students' academic decisions, particularly in fields like accounting.

The choice of academic subjects, particularly in fields such as accounting, is significantly influenced by students' perceived competence. Perceived competence refers to an individual's belief in their ability to succeed in a particular domain, which plays a crucial role in shaping academic and career aspirations. Research indicates that students who feel confident in their skills, especially in quantitative areas, are more likely to select accounting as a major (Ibok, Ogar, Olofu, Joseph, Udobong, Etura, 2024). This relationship highlights the importance of self-efficacy and the role of educational environments in fostering a positive self-perception among students. A study conducted by Rahman and Zainuddin (2022) on the link between students' self-perceived competence and their study habits in accounting and found that students who believed they were competent in accounting were more likely to engage in effective study practices, which subsequently influenced their decision to choose accounting as a major. Alshammari, Alshammari, and Alshammari, (2021) examined how perceived competence in accounting-related skills influenced students' career intentions and found that students who felt competent in accounting concepts were more likely to express intentions to pursue accounting as a career. A study conducted by Bandura, Pastorelli, Barbaranelli, and Caprara, (2017) to explored the relationship between self-efficacy beliefs and students' choices in academic subjects and found that students who perceived themselves as competent in mathematical and analytical skills were more likely to choose accounting. This underscores the importance of self-perception in influencing academic decisions. A study conducted by Hembree (2018) to examined the impact of mathematics anxiety on students' perceived competence and their subsequent choices in subjects like accounting and found that high levels of math anxiety negatively affected students' self-perception of competence, leading to a lower likelihood of selecting accounting. Research conducted by Rienties, Gunter, and Nouri, (2020) to investigated the role of teacher support in shaping students' perceived competence in accounting and found that positive feedback and encouragement from teachers significantly enhanced students' self-perception of competence, which in turn influenced their decision to pursue accounting as a subject. Wang, Degol and Eccles, (2020) conducted a study on the relationship between perceived mathematical competence and students' choices to pursue accounting and found that students who felt confident in their math skills were significantly more likely to select accounting, emphasizing the importance of perceived competence in quantitative subjects. Usher and Pajares (2019) examined the role of self-efficacy beliefs in students' academic choices, specifically focusing on accounting and found that students who perceived themselves as competent in quantitative skills were more likely to choose accounting as a major.

Rahman and Zainuddin (2023) conducted a study to explored the relationship between students' self-perception of competence and their academic performance in accounting and found that students who perceived themselves as competent performed better academically and were more inclined to choose accounting as their field of study. Rienties, Gunter, and Nouri, (2021) investigated how teacher support influences students' perceived competence in accounting and found that students who received positive reinforcement and support from teachers reported higher levels of perceived competence, which positively affected their choice to pursue accounting.

Alshammari, Alshammari and Alshammari, (2022) examined the effect of perceived competence on students' engagement in accounting courses and found that students who believed they were competent in accounting were more engaged in their studies and more likely to choose accounting as a major. These empirical reviews illustrate the significant impact of students' perceived competence on their choice of accounting, emphasizing the need for educational interventions that enhance self-

efficacy and reduce anxiety to promote interest in accounting subjects

Statement of the Problem

The choice of accounting as a subject in private secondary schools is influenced by their dispositions, which include attitudes, motivations, and beliefs. Despite the role accounting plays in various fields and its value in enhancing students' financial literacy, there is a notable decline in students opting to study this subject.Many students perceive accounting as a challenging and tedious discipline, often linked to mathematical difficulties and a rigid career path. The lack of adequate career guidance and awareness about the diverse opportunities within the accounting field contributes to a misinformed perception of the subject's relevance. As a result, the overall effect of these dispositional factors on students' decisions highlights an urgent need for research to better understand the underlying reasons influencing their subject choices. This study aims to investigate how these disposition in term of students' personal interest, students' perceived competence influence the choose of accounting subjects in private secondary schools?.

Purpose of the Study

The purpose of this study is to investigate the Effect of students disposition on the choice of accounting as a subjects in private secondary schools in Calabar South Local Government Area of Cross River State, Nigeria. Specifically, the study seeks to;

i. The influence of students' personal interest on the choose of accounting subjects in private secondary schools

ii. The influence of students' perceived competence on the choose of accounting subjects in private secondary schools

Research Questions

i. The following questions guided this study:

ii. i).How does students' personal interest influence the choose of accounting subjects in private secondary schools?

iii. ii). How does students' perceived competence influence the choose of accounting subjects in private secondary schools?

Statement of Hypotheses

The following hypotheses were formulated for this study:

i. The is no significant influence of students' personal interest on the choose of accounting subjects in private secondary schools

ii. The is no significant influence of students' perceived competence on the choose of accounting subjects in private secondary schools

Methodology

The study area was Calabar South of Cross River State, Nigeria. The research design used for this stusdy was the ex-post factor design. The researchers used this design because the independent variables (such as students personal interest and perceived competence) and even dependent variable choice of choice of accounting subjects cannot be manipulated . The population for the study consists of all the SS2 students in private secondary schools in Calabar South Local Government Area of Cross River State, Nigeria. Multi stage sampling procedure was adopted for the study which consisted of proportionate and simple random sampling techniques. This technique was considered appropriate because every learner in all the private secondary schools had an equal chance of being selected for the study. To select the schools for the study, the researcher using the hat and draw techniques in selecting 16 private secondary schools out of 32 schools where all the thirty two (32) schools in the study areas were written on a piece of paper, squeezed and shuffled in a hat. The researcher closed his eyes and picked any one school from the hat without replacement until he picked 16 private schools representing 50.0% of the entire 32 schools in the study area.

From the 16 selected schools, the researchers again adopted the hat and draw method of sampling where "Yes" and "No" were written on pieces of paper and learners were asked to pick. The basket was shaken together with the paper balls and each pupil was asked to choose without

replacement. Those who picked the paper balls with "Yes" tags were given a copy of the questionnaire to fill. A sample of 60 SS 2 accounting students were selected out of the entire population in the study area. The instrument used for data collection was the questionnaire titled "students disposition and the choice of accounting as a subjects Questionnaire (SDCASQ)". The questionnaire contained two sections. Section A was designed to elicit information from respondents' demographic variables such as the name of the school, and gender while section B is an 32 items four points Likert type scale designed to measure the sub-variables of the study. Each item required the respondent to indicate the frequency of his or her various opinions under strongly agree, agree, disagree and strongly disagree. The two kinds of validation established for the instrument of the study were face and content validity. The face and content validity were established by using three (3) experts in Test, Measurement and Evaluation; two(2) business educators in the faculty of Education, University of Calabar. The expert certified that the instrument was face and content valid and could be used for the study. Reliability was established through Cronbach alpha reliability of the instrument (questionnaire), a trial testing was done using forty (40) SS2 students was carried out to examine the internal consistency which give reliability indices ranges from of .85 to .90 showed that the research instrument was reliable. The hypotheses formulated to guide the study were appropriately tested using Simple Linear Regression for the two hypotheses. All the hypotheses were tested at -05 level of significance.

Results

The result of the analysis is presented in the table one, & two. The hypotheses were tested at .05 significance level.

Hypothesis one**:** The is no significant influence of students' personal interest on the choose of accounting subjects in private secondary schools. The independent variable in this hypothesis is students' personal interest while the dependent variable is choose of accounting subjects in private secondary schools. To test this hypothesis, Simple Linear regression was used. The F-ratio test was used to test for the significance of the overall prediction model, while t-test was used to test for the significance of the contribution of the regression constant and coefficient (which represents the predictive power of the independent variable) in the prediction model. The mean and standard deviation of the variables were also computed as it is shown in Table 1.

TABLE 1: Simple Regression Analysis of the influence of students' personal interest on the choose of accounting subjects in Private secondary schools.

Variables	X	SD
Students personal interest	15.8167	2.6902
Choice of accounting subjects	34.7333	6.7369
R-value = .683		Adjusted R-squared = .457
R-squared = .466		Standard error = 5.23143

Source of variation	Sum of squares	Df	Mean square	F-value	R-value

Regression	1247.830	1	1247.830	50.615	.000[b]
Residual	1429.903	58	24.654		
Total	2677.733	59			

Predictor variable	Unstandardized coefficient		Std coeff	t-value	p-value
	B	Std.error			
Constant	61.772	3.854		16.027*	.000
Students' Interest	1.710	.240	.683	7.114*	.000

- Significant at .05 level. P< .05

The results in Table 1 show that the R-value of .683 was obtained which shows that are positive moderate relationship between students personal interest and choice of accounting subjects. This also resulting in an R-squared value and adjusted R-square value of .466 and ,457 respectively. This means that the variation in students personal interest accounted for about 46.6% of the total variation in students' choice of accounting subjects. The p-value (.000) associated with the computed F-value (50.615) was less than .05. As a result, the null hypothesis was rejected. This means that there is a significant influence of students' personal interest on the choose of accounting subjects in Private secondary schools, with both the regression constant (61.772) and coefficient (1.710) contributing significantly in the prediction model (t=16.027 & 7.114 respectively, p=.000 & .000 < .05).

Hypothesis two**:** The is no significant influence of students' perceived competence on the choose of accounting subjects in private secondary schools. The independent variable in this hypothesis is students' perceived competence while the dependent variable is choose of accounting subjects in private secondary schools. To test this hypothesis, Simple Linear regression was used. The F-ratio test was used to test for the significance of the overall prediction model, while t-test was used to test for the significance of the contribution of the regression constant and coefficient (which represents the predictive power of the independent variable) in the prediction model. The mean and standard deviation of the variables were also computed as it is shown in Table 2.

TABLE 1: Simple Regression Analysis of the influence of students' perceived competence on the choose of accounting subjects in Private secondary schools(N=60)..

Variables	X	SD
Students perceived competence	15.1833	3.6102
Choice of accounting subjects	34.7333	6.7369

R-value = .498	Adjusted R-squared = .235
R-squared = .248	Standard error = 5.89097

Source of variation	Sum of squares	Df	Mean square	F-value	R-value
Regression	664.930	1	664.930	19.160	.000[b]
Residual	2012.803	58	34.704		
Total	2677.733	59			

Predictor variable	Unstandardized coefficient		Std coeff	t-value	p-value
	B	Std.error			
Constant	48,852	3.314		14.741*	.000
Students' competence	.930	.212	.498	4.377*	.000

Significant at .05 level. P< .05

The results in Table 2 show that the R-value of .498 was obtained which shows that are positive low relationship between students perceived competence and choice of accounting subjects. This also resulting in an R-squared value and adjusted R-square value of .248 and .235 respectively. This means that the variation in students perceived competence accounted for about 23.5% of the total variation in students' choice of accounting subjects. The p-value (.000) associated with the computed F-value (19.160) was less than .05. As a result, the null hypothesis was rejected. This means that there is a significant influence of students' perceived competence on the choose of accounting subjects in Private secondary schools, with both the regression constant (48.852) and coefficient (.930) contributing significantly in the prediction model (t=14.741 & 4.577 respectively, p=.000 & .000 < .05).

Discussion

The result of the first hypothesis revealed the is a significant influence of students' personal interest on the choose of accounting subjects in private secondary schools. Students' personal interest plays a pivotal role in their academic decision-making, particularly in selecting subjects like accounting. The finding agreed with A study conducted by Mansor, Ismail, and Ahmad, (2018) who stated that personal interest in quantitative subjects significantly influences students' decisions, as accounting heavily relies on mathematical proficiency. The finding agreed with Alshammari, Alshammari, and Alshammari, (2020) who found that students with a genuine interest in financial concepts and business operations were more inclined to choose accounting. The finding agreed with Rahman and Zainuddin (2022) who investigated how

personal interest aligns with career aspirations samong students considering accounting and found that students who had a clear understanding of the career prospects in accounting and a personal interest in finance were more likely to choose accounting as their field of study. The finding agreed with the research conducted by Ariani, Suherman, and Hidayati,(2021) who found that students who participated in business clubs or accounting-related activities reported a higher level of interest in pursuing accounting as a subject. The finding is in line with the finding of Othman, Zainuddin, and Rahman, (2023), Rahman and Zainuddin (2022).

The result of the second hypothesis revealed the is a significant influence of students' perceived competence on the choose of accounting subjects in private secondary schools The choice of academic subjects, particularly in fields such as accounting, is significantly influenced by students' perceived competence. The finding agreed with a study conducted by Rahman and Zainuddin (2022) who and found that students who believed they were competent in accounting were more likely to engage in effective study practices, which subsequently influenced their decision to choose accounting as a major. The finding also agreed with Alshammari, Alshammari, and Alshammari, (2021) who found that students who felt competent in accounting concepts were more likely to express intentions to pursue accounting as a career. A study conducted by Bandura, Pastorelli, Barbaranelli, and Caprara, (2017) found that students who perceived themselves as competent in mathematical and analytical skills were more likely to choose accounting. The finding is in line with the finding of Hembree (2018), Rienties, Gunter, and Nouri, (2020).

The finding is in line with the finding of Wang., Degol, and Eccles, (2020) who conducted a study on the relationship between perceived mathematical competence and students' choices to pursue accounting and found that students who felt confident in their math skills were significantly more likely to select accounting, emphasizing the importance of perceived competence in quantitative subjects.The finding in consonance with Usher and Pajares (2019) who found that students who perceived themselves as competent in quantitative skills were more likely to choose accounting as a major.

The finding is in line with Rahman and Zainuddin (2023) who found that students who perceived themselves as competent performed better academically and were more inclined to choose accounting as their field of study. The finding agreed with the finding of Alshammari, Alshammari, and Alshammari, (2022) who found that students who believed they were competent in accounting were more engaged in their studies and more likely to choose accounting as a major.

Conclusion

The selection of accounting as a subject by students is significantly influenced by personal interest and perceived competence. These factors play a crucial role in shaping students' academic trajectories and ultimately their career choices. Personal interest fosters intrinsic motivation, enabling students to engage more deeply with the subject matter and persist through challenges. Conversely, perceived competence acts as a catalyst for confidence, encouraging students to pursue subjects they believe they can excel in. Thus, a synergy between these two elements is instrumental in determining students' inclination towards accounting. Based on the result of the finding, it was concluded that students' personal interest, students' perceived competence significantly influence the choice of accounting subject in private secondary schools in Calabar South of Cross River State, Nigeria

Recommendations

Based on the finding of the study, the following were recommended

i. School administrators should develop educational workshops and mentorship programs that build students' competencies, interest in accounting that can help demystify the subject and enhance their confidence in their abilities.

ii. All education stakeholder s should enable to Provide individualized career counseling that considers their disposition, students interest and strength , helping students align with the choices accounting subjects

iii. Management of schools should organize career fairs and workshops that expose

students to various accounting subjects, allowing them to explore options that may resonate with their self disposition.

iv. Educators and policymakers should help students develop a positive academic interest and competence , ultimately guiding them toward informed and fulfilling accounting choices.

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