

Motivating Fundamentals Influencing Students' Career Choice in Accounting

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The Accounting objective is to develop graduates who have considerable content knowledge, with strong communication skills and analytical competent professionals, demanded by the corporate world. The purpose of this study is to explore motivating essentials influencing students to pursue an Accounting qualification at the Faculty of Management Sciences at a University of Technology in South Africa. Accounting has been branded as the process of data collection, classification, summarisation, interpretation, and communication of relevant financial transactions of an entity to interested parties. This procedure enables the individuals and organisations to better understand their financial health. Accountants are generally involved in a range of activities such as auditing, taxation, and consultancy services. An interpretive qualitative research method was used. Participants in this study were 20 first year Accounting students and were purposively recruited for the study. An open-ended questionnaire was used. A thematic analysis was assumed to sort, interpret, and analyse the collected data as it includes the replication of categorised objectives. The findings of this study indicated that the need for Accounting professionals in the labour market and career opportunities motivate students to enrol for an Accounting qualification. The study also indicated that working with numbers is inspiring to some students and it encourages them to have a passion for Accounting. The study further indicated that the analytical nature of Accounting activates their concentration, is attractive, interesting, and challenges students who are studying Accounting. The finding revealed that students are motivated by many essentials to pursue an Accounting qualification.

Key words: *motivation, Accounting qualification, first year, pursue, University of Technology, fundamentals*



Introduction

Motivational features encourage students' interest and ability to work harder to attain good outcomes. The encouragement impacts positively on students' education endeavours (Byrne & Flood, 2005), especially in higher education. Therefore, motivated students in most cases will attain higher academic performance and achieve expected results in Accounting. Therefore, students' beliefs about their academic capabilities play an indispensable role in their motivation to achieve (Zimmerman, 2000). On the other hand, other students are encouraged by logical, accuracy and recording of transactions as well as compilation, analysis and interpretation), communication of financial statements and managerial reports for use by interested parties, ((Ngwenya 2012; Broadbent 2002). All of these are the qualities expected to be performed by the qualified competent Accountant.

Students who are not academically motivated may not actively engage in their learning. According to Desmyter and De Raedt (2012) students' negative perception about any academic subject or having no future goals might lead to poor performance. Such a perception may result in lack of motivation with the result that nothing encourages them to work harder at their studies. According to Byrne and Flood (2005), there are many factors which motivate students to succeed in higher education with regard to their career and educational aspirations. It is in this way that a combination of intrinsic, extrinsic and goal-oriented motivation drives the majority of students to attain academic excellence, especially in their first year at university. Moreover, if a student does not possess the intrinsic, extrinsic and goal-oriented motivation and drive towards what he or she is studying, this condition poses a challenge that might lead to unsatisfactory academic performance, as there is nothing much to motivate him or her to work hard. Therefore, motivation contains individual goals that provide purpose towards directed action and harnessing of personal drive (Berg, 2015).

Literature Review

Academic self-esteem

Self-esteem refers to all the personal resources such as attitude and beliefs that an individual brings with him/her when facing life challenges and the internal belief system of one's self (Fakude, 2012). Furthermore, the American Psychological Association (2012) opines that the level on which an individual judges his or her potential capabilities of achieving derives from an emotion about success or failure. It is from this psychological mind-set that researchers suggest that individuals with high self-esteem consider themselves to have the ability to complete specific tasks satisfactorily, and instils effective coping strategies in managing resources well in completing those tasks (Petersen, Louw & Dumont, 2009).

It is therefore proper to suggest that people with high self-esteem normally have high aspirations and are willing to persist through all challenges, while the ones with low self-esteem

are easily discouraged. According to Baumeister, Campbell, Krueger and Vohs (2003), there is a likelihood that students with high academic self-esteem may have the confidence to cope with challenging problems and derive satisfaction from progress.

Self-efficacy

Self-efficacy refers to students' beliefs in their ability to master new skills and tasks, often in a specific academic domain (Meral, Colak & Zereyak, 2012). Self-efficacy is explained in the theoretical framework of social cognitive theory by Bandura (1986) who stated that human achievement depends on interactions between one's behaviours, personal factors, and environmental conditions. Students will therefore feel more self-assured in attempting tasks and activities where they believe they have the capacity to comprehend and expect to achieve. In contrast, students with low self-efficacy tend to lack the confidence and courage to attempt tasks that they do not feel capable of. Self-efficacy therefore relates to individuals who believe in themselves and their capability.

Self-efficacy also influences the key behavioural indices of academic motivation and achievement, namely: quality of choices students makes, their level of sustaining the effort they put into completing tasks, as well as the persistence they display when confronted with difficulties (Woolfolk, 2010). Students who have self-efficacy are found to make good choices, use greater effort, persevere longer even when encountering difficulties, and attain a higher level of success as compared to students with low self-efficacy who are characterised by self-doubt, anxiety, lack of effort, behaviour avoidance, failure and learned helplessness (Schunk, Pintrich, & Meece, 2008).

Motivation

Students' interest and ability to master the subject becomes an engine that influences what, when and how they learn to achieve their goals (Schunk, Meece, & Pintrich, 2014). In the same manner, what, when and how of it could also relate to the extent to which a student is motivated in managing his/her own studies. Therefore, the argument prevails that motivation plays a major role in determining students' persistence, commitment, engagement, quality of work produced, and the level of achievement attained (Bekele, 2010). Steinmayr and Spinath (2007) state that the reason why motivation and competence beliefs are found to be highly interrelated may lie in the fact that certain experiences, such as receiving unfavourable feedback, often influence both competence beliefs and motivation at the same time. High-achieving students display more confident academic self-perceptions and motivation than low-achieving students. High achievers and low achievers differ in both their motivational patterns and their academic self-perceptions. Where high achievers are usually those who describe themselves as being "good" students, low achieving students describe many situations where they felt powerless in motivating themselves to control their academic behaviour (Brophy, 2010).



Research question

What are motivating fundamentals influencing students' career choice in Accounting?

Research objectives

The aim of the study is to bring to the fore the contextual motivating fundamentals influencing students' career choice in Accounting.

Methodology

An interpretative, qualitative research design was employed as it fits in with the understanding of opinion, motivation and embracing the subjective perspective's view held by participants of this study (Mertens, 2012; Babbie & Mouton, 2001; Smith, & Osborn, 2009; Strydom, & Delpont, 2011). The population of the study comprised the sample size of 20 participants from both campuses of the researched institution. Participants were first year Accounting students who were repeating Financial Accounting 1 for the second and third time respectively. 14 were doing the module for the second time, while 6 students were doing it for the third time. All participants were selected based on their expertise on the phenomenon under study. Therefore, purposive sample was conducted at the Faculty of Management Science, as participants were regarded to possess a degree of knowledge about the topic under study. An open-ended questionnaire was used to collect data. Ethical clearance was requested. It was granted by the institution's ethical committee and clearly states that participation is voluntarily, nobody is forced to take part and participants are anonymous. To ensure the protection of the participants, the researcher withheld their identity by representing their identity with pseudonyms and the campuses are withheld in the data presented below: Students (S1 to S20) and Campus (C1 & C2)

Data analysis

Data collected from participants on motivating fundamentals influencing students on career choice was analysed employing a thematic data analysis. For this study thematic analysis was used because of its core value for conducting qualitative analysis (Newell, Norris, White & Moules, 2017). This approach is also suitable for categorising, reporting, organising defining and analysing themes from data (Omodan 2019). Furthermore, data is clearly understood through thematic analysis and provides convenient details of huge data (Braun & Clark, 2009). The validity of the themes for this study are supported with the literature control referencing related to the study on motivating fundamentals influencing students career choice (King, Horrocks & Brooks 2018; Sandy, 2011; Brink, Van der Walt & Van Rensburg 2006).

Findings and discussion

The key findings that emerged from the empirical data are now presented. To offer the reader greater depth of understanding and to ensure that participants' voices are heard, as suggested by Saldana (2009), the researcher included verbatim quotes from participants to confirm and justify important findings. The themes that emerged from the data are listed together with the data findings below.

Theme 1: The need for Accounting professionals in the labour market

Most students stated that there seems to be a shortage of black Accountants in South Africa. The participants indicated that students who are interested in an Accounting career, lack support to pursue the career in Higher Education. They further indicated that if they achieve the qualification it is possible to get a job since, according to their view, there are few Accountants in South Africa. Therefore, they are of the opinion that they will fill such a gap in the labour market when graduating. S5:C1: *"It is because in South Africa we have problems with black Accountants and I am also aware of the scarcity of graduates in the field of Accounting which I think might increase my prospects of finding a job after graduating, even though there is not much support from our lecturers."*

Participants also indicated that it is not only about black Accountants, their view is that females are also underrepresented within the Accounting profession. They have indicated that they have noticed very few female Accountants practising within the Accounting industry and they would like to form part of this viable industry in their home towns. They view the industry as unpopular with blacks and female candidates. Some of the female students expressed their preparedness to break the monotony of very few females and majority of males practising in the finance industry. S19:C1: *"I have enrolled for Accounting because I have noticed that there are no female Accountants that I know of."*

The same sentiments are shared by: S4:C2 who indicated that she/he has never come across a female Accountant within her/his district. They further indicated that based on the shortage of Accounting professionals, they cannot be accessed in many small towns in South Africa. Therefore, the participants indicated that because of the non-existence of professional firms within their areas, they see this as an opportunity to find jobs and create ones for others in their own towns in the future. *"In my area I have never heard or seen any female Accountant so I want to be the first one called Accountant and be an employer of others."*

Moreover, other students indicated that due to a scarcity in the Accounting profession within the country, some of them want to open their own Accounting firms. They mentioned that the first time they were exposed to an Accounting firm was when they were taken for an educational trip to a big city. They felt that they would be the first ones to launch financial services in their own home towns. S7:C2: *"We do not have any financial firm in my area so I*

want to open one. I learned about this firms when we took an educational trip to (Johannesburg)”

Participants further indicated that Accounting as a profession is attractive and guarantees a future for graduates. Students have a feeling that the demand for this profession is high as there are few Accounting graduates. Some students asserted that the Accounting field presented various job opportunities, so they have plenty of choice in the same field. S1:C1: *“The field of Accounting is interesting and I see a need for Accounting in the labour market.”*

Student participants also reported that the corporate world needs more than what can be provided to meet the demands. They stressed the point that skills supply and demand is very challenging in the South African labour force. They indicated that very few are being produced from universities as Accounting graduates and the services expected by the public from the graduates surpass the qualified Accountants in the workplace. S15:C2: *“Demand of Accountants exceeds the supply.”*

Other students have also identified that they have noticed the need for Accountants in the labour market as early as high school. They indicated that when applying for university admission few were applying for Accounting degrees. They further indicated that only a small number of their classmates were applying for the qualification, therefore in the labour market the demand will be high once they complete their studies. S11:C2: *“Very few of us have applied for Accounting qualification from high school for our first admission.”*

The same sentiments are shared by students who indicated that few of them were doing Accounting during their matric level while the majority were doing other subjects. Students indicated that the shrinking number of Accounting students in a high school class, showed that the profession is not for everybody. S20:C1: *“In high school we were only six in a class, which made me to think that the career in Accounting is very uncommon and not for all.”*

Some students mentioned that their parents view Accounting as a high-skilled subject that can open career opportunities for their children in future. So, student participants indicated that based on their parents’ views, Accounting is a skill in high demand, more so than other subjects. Participants indicated that their enrolment is being influenced by their parents. S8:C2: *“My parents told me to register Accounting at the university because is a high-skilled subject in state of over popular courses.”*

Other students indicated that they registered for Accounting because they have noticed an inadequacy of knowledgeable people in the labour market. However, many of students are not keen to enrol for Accounting because they claim that it is strenuous, and it takes long before one can qualify as an Accountant. Certain students made it clear that they have taken that as an opportunity, whereas others made excuses about the completion timeframe and the strain of the subject. Student participants said that they are confident of obtaining work after completion

of their qualification, as they would not have much competition, because many are not prepared to study that long before qualifying as an Accountant. S17:C1: *“As others are running away from the course complaining that it is difficult and cost a lot of money I can see some of us not going to compete for work when we complete.”*

Of interest, is the fact that student participants indicated that the shortage is mostly of black and female Accountants, hence the noticeable increase in the enrolment for Accounting in the first year of study. However, the reason for this situation is that students repeatedly register for Accounting although they may face disappointments immediately. The reason for re-registering for the second and even third time for a subject failed at first year of study, is that it offers better employment opportunities; many see an opportunity to open their own Accounting firms in their home towns. Considering the current trends taking place in the South African job market and in the economy at large, the researcher is also of the opinion that there is indeed a scarcity of Accountants. The scarcity and high-skilled nature of Accountancy attracts students to enroll for it.

Theme 2: Career opportunities and academic performance

Most students responded that the field of Accounting has many employment opportunities. Students have the perception that once one has acquired knowledge of and graduated in the field of Accounting, there is a high probability of employment. Examples of employment put forward were Accounting Clerk, Bookkeeper, Chartered Accountant and Internal Audit Manager. Student participants further indicated that the way they perceive the Accounting field is that it presents job security and a diverse range of opportunities. They mentioned that the choice will be theirs after completion as to which work that they would like to do. S12:C1: *“This field has many opportunities, for example, you can be a secretary, bookkeeper, and chartered accountant. I think once I am done with my studies I will be doing something in the Accounting industry based on the types of jobs that one can grab”*. Similar views were expressed by S16:C1 who contended that *‘there are plenty of jobs within the Accounting field’*.

Upon completion, students foresee themselves at liberty to add value to the country’s state of affairs. They claim that once they have obtained an Accounting qualification, they think the country’s financial status will stabilize. They perceive themselves as saviours of the country on the issue of financial management. They think that on completion they will be highly qualified and the country will need their skills to uphold the country’s financial management. Furthermore, they indicated that they were under the impression that their lecturers would continuously motivate them to work hard towards their goals but that they do not receive any sort of inspiration from their lecturers. S3:C2 *“This field got ample opportunities and it’s very important because having qualified people within the field will contribute positively in the financial sector of our country, the country’s economy will be firm. Because there would be citizens who can be able to handle finances properly, after all I have passion for the subject.*

Even though we do not get much encouragements and motivations from our lecturers to work hard.”

In addition, students indicated that they are attracted to the Accounting profession because they have heard from others that once an individual has graduated from the Accounting discipline, the salary is appealing. Therefore, they commented that the salaries they hope to earn within the Accounting sector is a driving force for their continuance year after year to enrol for Accounting. They indicated that they feel proud to be known as a student pursuing an Accounting qualification. They remarked to others that Accounting students were perceived to be intelligent, that is why they want to maintain the status quo. S18:C2: *“I am in it for the money, to be honest, I hear it pays well plus telling people that I’m in the Accounting field makes me come across as sophisticated and very clever.”*

Key attributes for employment and to earn a better salary in future, requires students to possess characteristics like hard work, dedication, self-efficacy, self-expression, appearance and many other valuable elements of job requirements. The fact is that students register for Accounting because they want to hold certain positions upon completion of their qualifications, such as Chartered Accountants, auditors, and other sub-disciplines within the Accounting field. The perusal of the above quotes indicates that in addition to job opportunities that are perceived to be available in the field of Accounting, personal status is also an important issue that Accounting students aspire to possess.

Participants’ responses concur with the suggestion made by Berg (20152) who maintains that career and educational aspirations are encouraging students’ interest and ability to achieve their goals. It is in this way that students’ ambition stimulates their interest to work towards future career opportunities and their career choices of which Accounting is an important one. Therefore, with any academic qualification, students will ultimately need to supplement that qualification with either experience, exposure, or career-oriented training. Therefore, in view of the above response, the researcher possesses no contention about the diplomats and graduates being exposed to learnership and or apprenticeship training. This route, if followed could guarantee students’ employability and credibility in the job situation.

Theme 3: Working with numbers is inspiring

The above-mentioned theme was specifically addressing whether students have enrolled for Accounting because of the inspiration in working with numbers. Majority of student participants stated that the practicality of calculations encourages them to enrol for Accounting. Student participants indicated their passion for Accounting specifically is because they are mostly dealing with figures, not much reading and narrating long stories. S2:C2: *“I love working with numbers, I have always preferred Accounting than any other subject, because with Accounting one never get bored, there are figures that needs to be calculated in order to do the recordings of the transactions.”*

Some students maintain that they have registered for Accounting as a subject because they are interested in being challenged by the logic and numbers found in Accounting. S6:C1: *“With numbers there are no dull moments.”*

Participants also viewed Accounting as a subject that develops critical thinking and sharpens one’s mathematical ability. They consider Accounting as a subject that brings life and energy to their cognitive ability. They further said that Accounting drives their ambitions to undertake more tasks and builds their confidence in calculation abilities. This is how S9:C2 put it: *“Accounting is a very interesting subject because it sharpness my accuracy in calculations and challenges my thinking.”*

Participants indicated that the figures in Accounting are enjoyable as compared to other subjects where they must read. In Accounting they are only expected to understand the requirements and follow instructions to address the task accordingly. Therefore, they prefer Accounting to other subjects that require comprehending much information before they could understand the core of the subject matter. With Accounting, what is mostly required is understanding the transactions. S10:C1: *“Out of so many subjects that I have the enrolled for in this programme I enjoy accounting, because in Accounting every transactions requires calculations rather than reading and absorbing a lot of information.”*

Certain student participants felt that their reasons for enjoying numbers is because they are able to form an interpretation of the work that was initially done by them. They indicated that it becomes easy for them to understand and form interpretations and analyses of their own calculations. S14:C2: *“I like working with figures as I will be able to interpret and analyses the final answer from my own calculations.”*

To strengthen the case some student participants argued that the most interesting parts of this subject is for example, the principles of Accounting, the balance sheet and other Accounting transactions and/or recordings of those figures or numbers in the proper financial books. S13:C1: *“The calculations of the transactions and being able to record them in correct financial books is what makes me more interested in Accounting.”*

In addition, participants mentioned that their passion and love for Accounting began as early as when they were doing Accounting as a subject in high school. They said that was when they found Accounting as a classified subject among the commercial subjects more fascinating than others. They further pointed out that when they are engaged with Accounting tasks they do not get discouraged or bored as everything challenges their thinking. S16:C2: *“I have always been interested in commerce subjects since high school. So I figured out my passion working in numbers, with numbers there are no dull moments. Accounting is a very interesting subject because it sharpness my accuracy in calculations and challenges my thinking.”*



Student participants echoed Spearman's two-factor theory which maintains that individuals with high "G" (*abstract thinking abilities*) factors have a high possibility of succeeding in intellectual tasks, such as working with numbers and calculations. Additionally, Parankilil (2014) points out that students with "S" (*intellectual ability*) factors acquire skills and abilities to solve emerging challenges in fresh situations. Based on the "G" and the "S" factors it is interpreted that there is a clear alignment between motivation and academic performance based on abstract thinking and intellectual ability.

Conclusions

The interest shown by students in a course plays an important role in individual educational performance. Students' learning and acquiring of knowledge are mostly influenced by the level of motivation that the student possesses. Successes or failures are critically influenced by the level of interest or passion one has towards the task and goals set. It is evident from the responses that most students are studying Accounting because they are aware of the current job opportunities within the South African labour market. In relation to academic performance and career opportunities the study has established that students have identified opportunities in the Accounting field and have also developed a positive attitude towards career opportunities. Majority of students need to be challenged in what they do. Therefore, Accounting is meant for those students who can master calculations and work comfortably with numbers. However, the core of the matter relating to students' ability to pass Accounting rests with not only passion for the subject, but also commitment and regular practice. When these approaches are employed (passion, commitment, and practice) it is guaranteed that academic success will become a reality.



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