

# An Exploratory, Empirical Analysis on the Driving Forces that Motivate Students in CamEd to Pursue ACCA

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## ABSTRACT

*This research carries out an exploratory analysis on the driving forces that motivate students in CamEd to pursue ACCA. It adopted an eclectic approach to determine the motivational factors that may propel students to choose this course. The findings from this research are that factors such as a better paying job, job security, a sense of achievement, being given due recognition, a sense of personal growth and the ability to undertake this course, are the driving forces that motivate students. These findings suggest that marketing campaigns and counselling being done by CamEd should take the abovementioned factors into consideration when explaining to prospective students.*

**Keywords:** motivation; eclectic approach; ACCA; one sample t-test; marketing; counselling

## INTRODUCTION

The current environmental climate, post-2019 have dampened many actors in participating in work and academic related quests. The current mood due to SARS-CoV2 has caused employers, employees and students to become, somewhat demoralised. While acknowledging that certain industries are obtaining abnormal positive gains due to the pandemic, more industries and its stakeholders are starting to feel the negative effects of this catastrophe.

This has also affected some academic institutions in how they carry-out their teaching sessions. Different business models have been developed to maintain student-lecturer interaction, namely, hybrid/blended learning and more recently, pure online learning.

Academic institutions and other professional bodies, such as the ACCA had also revised their method of examining students. ACCA has already adopted computer-based exams in designated centres to carry out their examinations. However, due to the pandemic, governments in certain countries like Cambodia had announced more stringent measures to curb this pestilence. Being cognizant with the situation in the country, ACCA had for the June 2021 examination, conducted remote invigilation, where students sit for their ACCA exam from their home and being remotely invigilated by someone appointed by ACCA.

The strain on lifestyles due to the pandemic, the need to adopt to blended learning and pure online learning, coupled with remote invigilation, will definitely exacerbate the low morale of students, in this case, ACCA students.

Hence, this research's objective is to explore the driving forces that will motivate students in CamEd to pursue and complete ACCA, notwithstanding the above constraints. In addition, by knowing these factors, CamEd can also use these driving forces in marketing and counselling prospective students to pursue ACCA.

While there has been many research done on motivation, this research focuses on students, namely ACCA students. This research, not unexpectedly, found out that better pay, proper job security, a sense of achievement, being recognised for completing ACCA, a sense of personal growth and an ability to pursue ACCA are some of the driving forces motivating students to undertake ACCA.

This research also suggests that marketing campaigns and counselling being carried out by CamEd take the above driving forces into consideration when counselling, advertising, and promoting ACCA to prospective students and also when giving encouragement to current students to persevere and to continue to embark on this course.

## LITERATURE REVIEW

There have been many driving forces that enable students to endure the rigours of academia to

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graduate at a tertiary level. At the same time, some have fallen on the wayside. Therefore, it is important to ascertain what factors can drive students to endure the tenuous journey, to ultimately achieve their certificates. Hence, it is useful to know the factors that can motivate students to stay on this assiduous path, despite other constraints such as work and family commitments as well as financial constraints.

Motivation is anything that provides a sense of direction, intensity and persistence to accomplish a certain task or activity (Hughes, Ginnett and Curphy, 2015, p. 333). Motivation also refers to forces, either within or external to a person, that arouses enthusiasm and persistence to pursue a certain course of action (Daft, 2016, p. 552). Studies have found out that employee motivation can help to improve organisational performance and consequently profits (Grant, 1998, p. 81; Hawk & Sheridan, 1999). In a similar vein, student motivation can help to improve a student's performance and as a result, completing the course undertaken.

One would infer that a student is highly motivated to do well in his/her course if the student chooses to spend a lot of time studying, outline readings, and reviewing class notes rather than spending time and energy on socialising, intramurals or volunteer work (Hughes et al., 2015, pp. 333-334). This research therefore explores the factors or forces that will enable students pursuing ACCA (Association of Chartered Certified Accountants, UK) to endure the challenges of professional education till reaching the finishing line.

The following sections will first review the different approaches to analyse motivation. This will be followed by a review of ACCA and subsequently providing the research questions, and its corresponding hypotheses development.

There are many perspectives of motivation. This section will review the extant literature on motivation with the quest to eventually develop an eclectic approach to determine factors or forces to drive ACCA student motivation.

From the extant literature, these perspectives of motivation can be classified into content-, process-, and reinforcement-perspectives. In addition, motivation related to job design, and other innovative ideas for motivation are also reviewed. This section will follow the above sequence, namely, first discussing the different perspectives of motivation, followed by job design and other innovative approaches for

motivation.

Content perspectives on motivation emphasise on the needs that motivate people. At any one point in time, people will have a variety of needs. These needs translate into an internal drive that motivates specific behaviours in an attempt to fulfil the needs. Thus, one's needs propel certain tasks to get the needs satiated. The content perspectives of motivation consist of "The hierarchy of needs" theory, the "ERG theory", "Two-factor approach" to motivation and "Acquired needs" theory.

The "hierarchy needs" theory was developed by Maslow (1943) that proposes that people are motivated by multiple needs and that these needs exist in a hierarchical order. Maslow (1943) identified five general types of needs and these ascend from the lowest level of the hierarchy to the highest. The lowest level needs are the physiological needs, and these include the need for food, water, air and other basic necessities of life. In an organisational setting, these may include proper ventilation, heating/cooling, rest rooms, basic salary and other amenities to provide the bare comfort for employees to perform their jobs.

The second-level need is the safety needs. In the work-place, this is met by ensuring that pay arrives on time, so that employees may feel that their jobs are secured; in addition, safety needs also include having an accommodating superior who will not threaten employees, but rather to lend them the support needed to provide some assurance on job security, and that also includes an absence of corporate psychopaths. These safety needs also incorporates a workplace that is free from any safety and occupational hazards.

The following level is the belongingness needs level. Every one needs to have a sense of identification and to feel that they are wanted. As the English metaphysical poet, John Donne (1572-1631) stated, "no man is an island" (<https://www.phrases.org.uk/meanings/no-man-is-an-island/>). In an organisational setting, these needs include the desire for good work relationships, participation in work groups and a positive relationship with superiors. Organisations may try to improve employees' belongingness needs by placing them in teams, where a sense of camaraderie can be formed.

The penultimate level in Maslow's hierarchy is the esteem needs level. These needs relate to the desire for a positive self-image and to receive

attention, recognition, and appreciation from others. Organisations try to ensure that employees can fulfil their esteem needs by giving them praises, awards, certificate of recognition and imparting upon them, the organisation's deep appreciation for their work.

The final level is the self-actualisation needs. Here, employees want to feel that they are at the final frontier in their quest for self-fulfilment, that they have reached the highest pinnacle in their work abilities and are all that they want to be. Organisations can give employees with opportunities to grow, be creative, and acquire training for challenging assignments and advancement.

According to Maslow's theory, low-order needs take priority – they must be satisfied before higher-order needs become driving forces to motivate employees. The needs are satisfied in sequence, that is an organisation must first-and-foremost fulfil employees' physiological needs to motivate staff. Once these needs are satisfied, they will no longer be able to motivate employees. Therefore, to motivate employees, organisations must now fulfil their safety needs; this goes on till the final hierarchical level.

Another content theory of motivation was proposed by Alderfer (1972), called ERG (existence, relatedness and growth) theory, in an effort to simplify the work of Maslow. The ERG model and Maslow's needs hierarchy are similar in that both are hierarchical and presume that individuals move up the hierarchy one step at a time. The existence needs is similar to Maslow's physiological and safety needs, the relatedness needs to belongingness needs and the growth needs to esteem and self-actualisation needs. It is different from Maslow's as there are only three categories and that the movement up is subjected to a frustration-regression principle, namely, a failure to meet a high-order need may trigger a regression to an already fulfilled lower-order need. Thus, for example, an employee who cannot fulfil a need for personal growth, may revert to a lower-order need and redirect his or her efforts toward making a lot of money.

The next content perspective to motivation is the two-factor theory put forward by Herzberg (2003), who found out that the work characteristics associated with dissatisfaction were quite different from those pertaining to satisfaction, which prompted the notion that two factors influence work motivation. These two factors are hygiene factors and motivators.

Hygiene factors include working conditions, pay and

security, company policies, supervisors, interpersonal relationships, among others. Hygiene factors are akin to Maslow's physiological, safety and belongingness needs. When hygiene factors are poor, employees are dissatisfied. When hygiene factors are present, they remove the dissatisfiers; however, they do not in themselves cause people to become highly satisfied and motivated in their work. The second factor, motivators do influence job satisfaction. Motivators include a sense of achievement, recognition, responsibility, the work itself, personal growth, among others.

When hygiene factors are present but motivators are absent, employees are neutral towards their work, but when motivators are present, workers are highly motivated and satisfied. Thus, organisation's role is to provide hygiene factors to remove dissatisfaction, and then to use motivators to meet higher-level needs and propel employees towards greater achievement and satisfaction.

The final content perspective to motivation is the acquired needs theory developed by McClelland (1985). According to McClelland, certain types of needs are acquired during an individual's lifetime. The three types of needs most common among individuals are the need for achievement, affiliation and power. The need for achievement is the desire to accomplish something difficult, attain a high standard of success, master complex tasks and surpass others. The need for affiliation is the desire to form close personal relationships, avoid conflict, and establish warm relationships. The need for power is the desire to influence or control others, be responsible for others, and have authority over others.

One of these three needs will be dominant for employees. Knowing which one of these needs is the most dominant, and designing jobs in such a way that will enable the employee to fulfil his or her need, will result in the greatest motivation for such an employee.

In summary, the content theories focus on people's underlying needs. Managers can therefore design work to meet these needs and hence, elicit appropriate and successful work behaviours.

The next perspective of motivation is the process perspective. Process theories explain how people select behavioural actions to meet their needs and determine whether their choices were successful. Process perspective of motivation includes goal-setting theory, equity theory and expectancy theory.

Goal-setting theory proposed by Latham and Locke (2006) states that managers can increase motivation by setting specific, challenging goals, and then helping track their progress toward goal achievement by providing timely feedback. In addition, employees have to “buy into” the goals and be committed to them. Specific goals imply goals that are concrete and unambiguous; challenging goals imply highly ambitious but achievable goals that stretches the abilities of employees and simultaneously, allowing employees to achieve a feeling of accomplishment and personal effectiveness; finally, feedback means that people get information about how well they are doing in progressing towards goal achievement. This feedback can come from both managers and self, where mechanisms are in place for employees to obtain self-feedback.

Goals enables people to focus their energies in the right direction; staff know what to work on, so they can direct their efforts toward the most important activities to accomplish their goals. Goals also energise behaviour because employees feel compelled to develop plans and strategies that keep them focused on achieving the targets. Specific, difficult goals provide a challenge and encourage workers to put in high levels of effort. In addition, when goals are achieved, a sense of satisfaction and accomplishment increase, contributing to higher motivation and morale (Latham & Locke, 2006).

Another process perspective on motivation is equity theory, put forward by Adams (1963). Equity theory postulates that people are motivated to seek social equity in the rewards that they receive for performance. If staff perceive that their compensation is equal to what others receive for similar contributions, they will believe that their treatment is fair and equitable. People evaluate equity by a ratio of outcomes to inputs. Inputs include education, experience, effort, and ability. Outcomes from a job include pay, recognition, benefits and promotions. The outcomes to inputs ratio may be compared to that of another employee in the work group or to a perceived group average. A state of equity exists whenever the ratio of one person's outcomes to inputs equals the ratio of another's outcomes to inputs.

Inequity occurs when the outcome-to-input ratios are out of balance, for example, a new inexperienced employee receives the same salary as a person with a high level of education or experience. Inequity also occurs in the opposite direction. For instance, if an employee discovers that he or she is making more

money than other staff who contributed the same inputs to the company, the employee may feel the need to correct the inequity by working harder or getting more education. One may get less satisfaction from money they receive without having to earn it than they do from money they work to receive (Weise, 2010, cited in Daft, 2016, p. 564). The most common methods used to reduce perceived inequity are to change work effort, i.e. to increase or decrease his/her inputs to the organisation; change outcomes, for example, requesting for a salary increase or a bigger office; change perceptions through increasing the status attached to their jobs artificially or distort others' perceived rewards to bring equity into balance; or leave the job.

The final process perspective theory on motivation is the expectancy theory (Vroom, 1964). Expectancy theory states that motivation depends on individual's expectation about the ability to perform and received desired rewards. Expectancy theory is concerned with the thinking process that individuals used to achieve rewards. Expectancy theory is based on the relationship among the individual's effort, the individual's performance and the desirability of outcomes associated with high performance. The keys to expectancy theory are the expectancies for the relationships among effort, performance and the value of the outcomes to the individual.

E→P expectancy involves determining whether putting effort into a task will lead to high performance. For this expectancy to be high, the individual must have the ability, previous experience, and necessary equipment, tools and opportunity to perform. If the E→P expectancy is high, the individual will be motivated.

P→O expectancy involves determining whether successful performance will lead to the desired outcome or reward. If the P→O expectancy is high, the individual will be highly motivated. Valence is the value of the outcome, or how attractive is the outcome for the individual. If the value of the outcomes that are available from great effort and good performance are not valued by employees, motivation will be low. If the outcomes have a high value or valence, motivation will be higher. For an employee to be highly motivated, all three factors in the expectancy model must be high.

The reinforcement theory of motivation looks at the relationship between behaviour and its consequences. It focuses on changing or modifying employees' on-

the-job-behaviour through the appropriate use of immediate rewards and punishments. Different approaches to reinforcement theory of motivation are direct reinforcement, and social learning theory.

In direct reinforcement, certain behaviour modification techniques are used to bring about reinforcement, i.e., anything that causes a certain behaviour to be repeated or inhibited. These behaviour modification or reinforcement techniques are positive reinforcement, avoidance learning, punishment, and extinction (Daft, 2016, pp. 568-569). Positive reinforcement is the administration of a pleasant and rewarding consequence following a desired behaviour. These pleasant and rewarding consequence can be both financial and non-financial. On the other hand, avoidance learning is the removal of an unpleasant consequence once a behaviour is improved, thereby encouraging and strengthening the desired behaviour. Avoidance learning is sometimes called negative reinforcement. Another reinforcement technique is punishment, which is the imposition of unpleasant outcomes on an employee. Punishment typically occurs following an undesirable behaviour. The final reinforcement technique is extinction. Extinction is the withholding of a positive reward, i.e., withholding praise or other positive outcomes. With extinction, undesirable behaviour is essentially ignored. The idea is that behaviour that is not positively reinforced will gradually disappear.

Social learning theory proposes that an individual's motivation can result not just from direct experience of rewards and punishment, but also from the person's observation of other people's behaviour. An example of a social learning theory approach is vicarious or observational learning, where an individual sees others perform certain behaviours and get rewarded for them. Managers can enhance an individual's motivation to perform desired behaviours by ensuring that the individual has a chance to observe desired behaviours, accurately perceives the behaviour, remembers the behaviour and sees that the behaviours are rewarded by the organisation. A key to vicarious learning is to make sure that the desired behaviours are rewarded.

Another aspect of motivation in an organisation, in addition to the above perspectives is job design. Job design is the application of motivational theories to the structure of work for improving productivity and satisfaction. One technique of job design is job rotation, i.e., to move employees systematically from one job to another to provide variety and stimulation.

Another technique is job enlargement, which involves combining a series of small tasks into one new, broader job so that people perform a variety of functions, in effect, a horizontal increase of job responsibility. The job design technique that is the best is job enrichment. Job enrichment incorporates high level motivators into the work, including responsibility, recognition, and opportunities for growth, learning, and achievement. In an enriched job, employees have control over the resources necessary for performing tasks, make decisions on how to do the work, experience personal growth, and set their own work pace. In this way, people feel a greater sense of involvement, commitment, and motivation, which in turn, contributes to higher morale, lower turnover, and stronger organisational performance (Riordan, Vandenberg & Richardson, 2005).

One significant approach to enrich job is to apply the job characteristics model, developed by Hackman and Oldham (1976), that was concerned with work redesign, defined as altering jobs to increase both the quality of employees' work experience and their productivity. The job characteristics model consists of three parts, namely, core job dimensions, critical psychological states and employee growth-need strength.

The core job dimensions that determines a job's motivational potential are skill variety, task identity, task significance, autonomy and feedback. Skill variety is the number of diverse activities that compose a job and the number of skills used to perform it. Task identity is the degree to which an employee performs a total job with a recognisable beginning and ending. Task significance is the degree to which the job is perceived as important and having an impact on the company or consumers and other stakeholders. Autonomy is the degree to which the worker has the freedom, discretion, and self-determination in planning and carrying out tasks. Finally, feedback is the extent to which doing the job provides feedback to the employee about his or her performance. The job characteristics model says that the more these five core characteristics can be designed into the job, the more the employees will be motivated and the higher will be the employees' performance, quality of work and satisfaction.

The job characteristics model posits that core job dimensions are more rewarding when individuals experience three psychological states in response to job design. Skill variety, task identity and task significance tend to influence the employee's

psychological state of experienced meaningfulness of work. The work itself is satisfying and provides intrinsic rewards for the worker. The job characteristic of autonomy influences the worker's experienced responsibility and the job characteristic of feedback provides the worker with knowledge of actual results. The employee thus knows how he or she is doing and can change work performance to increase desired outcomes.

The impact of the five job characteristics on the psychological states of experienced meaningfulness, responsibility and knowledge of actual results leads to the personal and work outcomes of high work motivation, high work performance, high satisfaction and low absenteeism and turnover.

The final component of the job characteristics model is the employee growth-need strength, which means that people have different needs for growth and development. If an employee has a high need for growth and development, including the desire for personal challenge, achievement and challenging work, this model is especially effective. The converse is true if the employee has low-level needs such as safety and belongingness needs.

In this final section on motivation, many organisations are increasingly using various types of incentive compensation to motivate employees to higher levels of performance. Several types of incentive compensation include pay for performance, gain sharing, employee stock ownership plan (ESOP), lump-sum bonuses, pay for knowledge, flexible work schedule arrangements, team-based compensation and lifestyle awards (Daft, 2016, p. 573). However, some of this incentive compensation may also encourage unethical behaviour. Hence, a culture of ethics may need to be embedded if this approach of incentive compensation is to motivate staff.

Apart from extrinsic rewards to motivate staff, other important approaches to motivate staff are empowerment, engagement and making progress. Empowerment is power sharing, the delegation of power and authority to subordinates in an organisation. Increasing power heightens motivation for task accomplishment because people improve their own effectiveness, choosing how to do a task and using their creativity (Conger & Kanungo, 1988). Empowering employees involves giving them four elements that enable them to act more freely to accomplish their jobs: information, knowledge, power and rewards. In companies where employees are fully empowered, all employees have access to all

financial and operational information. Empowerment also involves companies using training programs and other development tools to help staff acquire knowledge and skills that they need to contribute to organisational performance. Empowered employees have the authority to influence work procedures and organisational performance through quality circles or self-directed work teams. Finally, organisations that empower employees often reward their staff based on the results shown in the company's bottom line.

Employee engagement means that people enjoy their jobs and are satisfied with their work conditions, contribute enthusiastically to meeting teams' and organisational goals, and feel a sense of belonging and commitment to the organisation. Three elements that create employee engagement are a sense of meaningfulness, a sense of connection and a sense of growth (Daft, 2016, pp. 575-576). A sense of meaningfulness occurs when employees have a chance to accomplish something that provides real value. A sense of connection can occur if managers listen to employees, genuinely care about their concerns and help them develop positive relationships with colleagues, as the behaviour of managers make the biggest difference in whether or not people feel engaged at work (Welbourne, 2007).

To be fully engaged, staff need not only to feel that they are competent to handle what is asked of them, but also that they have the chance to learn and expand their potential. Good managers give staff the chance to work on challenging projects, offer high quality training and learning programs and provide opportunities for advancement within the organisation.

In the making progress principle, making progress toward a goal is a key to high motivation. This principle expostulates that the single most important factor that can boost motivation, positive emotions and perceptions during a workday is making progress toward meaningful goals (Amabile & Kramer, 2011). People are most motivated when they have the opportunity to experience achievement. Knowing that staff are making progress, even in small steps, can make all the difference in how motivated people feel to continue pursuing a course of action.

All these different perspectives of motivation, although from different eras, have an overlap on what motivates people. While the above motivational theories are based on an organisational setting, where the unit of analysis is either the employee or

organisation, the same theories can also be applied to an academic institution, where the unit of analysis is the individual student. Therefore, this research will use some of the motivational theories above and used it in the context of students.

## INTERMEDIATE LITERATURE

On 30 November 1904, eight accountants found the London Association of Accountants, the forerunner of ACCA (Association of Chartered Certified Accountants). ACCA was also the first professional body to admit women in 1909 (accaglobal, n.d.). The purpose of ACCA is to be a force for public good and leading the accountancy profession by creating opportunity.

ACCA's values consist of the 3Is – inclusion, integrity and innovation. Inclusion includes embracing diversity, removing artificial barriers and creating connections. On the other hand, integrity indicates that ACCA wants to be ethical, honest and to be accountable. The final value, innovation implies that ACCA wants to be creative, to think ahead and be ready for today and tomorrow (accaglobal n.d.).

ACCA has 227,000 members and 544,000 future members based in 176 countries. ACCA's pass rates in December 2020 for the Strategic Professional – Essentials have been as follows: SBL - Strategic Business Leader, 49%; SBR - Strategic Business Reporting, 47%. For its Strategic Professional – Options, the pass rates have been: AAA - Advanced Audit and Assurance, 35%; AFM - Advanced Financial Management, 42%; APM - Advanced Performance Management, 32%; ATX - Advanced Taxation, 40%. In March 2021, SBL was 50%, SBR, 52%; AFM, 39%; APM, 36%; ATX, 44% and AAA, 32% (accaglobal, n.d.).

The pass rates are not high, consistent with the high quality expected by ACCA. Although, the passing rates are not high, a certain percentage of ACCA students persevere to complete their course, albeit repeating a certain subject(s). These students do not surrender and march on to eventually complete their ACCA.

## RESEARCH QUESTIONS AND HYPOTHESES DEVELOPMENT

Since ACCA have many current and future members in many countries around the world, and although the passing rate is not high, as seen from section 2.2 above, there must be some forces or factors driving ACCA students not to throw in the gauntlet. This research, therefore explores these forces or factors,

that allow students to persevere and complete the finishing line in their course until they become ACCA affiliates. The research question, is therefore as follows:

RQ: what are the factors or forces that motivate ACCA students to strive for their course completion?

This research is based on the premise that one particular motivational perspective may not identify the driving forces that give students the persistence and the intensity to continue their ACCA qualification. This research, therefore adopts an eclectic approach, namely using content perspective and process perspective to dissect these factors. These perspectives were used, as they are entrenched, established, and incumbent theories, known by many practioners, academicians and students doing a business course. The content theory perspective chosen is Herzberg's 2-factor theory and the process perspective is Vroom's expectancy theory.

From these two theories, the following hypotheses are put forward:

- H1: a better pay is a driving factor to pursue ACCA
- H2: proper job security is a driving factor to pursue ACCA
- H3: a sense of achievement is a driving factor to pursue ACCA
- H4: a sense of recognition is a driving factor to pursue ACCA
- H5: personal growth is a driving factor to pursue ACCA
- H6: having the ability is a driving factor to pursue ACCA

This research had reviewed the parent and intermediate literature of motivation and ACCA respectively. This research will adopt an eclectic approach to ascertain the driving forces for students pursuing ACCA. Subsequently, this research has also posited several hypotheses to be tested. The next section will look at the research methodology needed to carry out this research.

## RESEARCH METHODOLOGY AND DESIGN

Business research has been defined as an "organized, systematic, data-based, critical, objective, scientific inquiry or investigation into a specific problem or issue with the purpose of finding solutions to it or clarifying it" (Cavana, Delahaye & Sekaran, 2001, p. 5). Two approaches used in business research are

quantitative and qualitative research.

Some examples of qualitative methods most often used are interviews, documents, observation, case studies, ethnographic, ethnomethodological studies and open-ended questionnaires (Myers, 1997, p. 241; Kaplan & Duchon, 1988, p. 577). Quantitative methods normally would include hypotheses development, questionnaire administration and statistical testing (Kaplan & Duchon, 1988, p. 577).

This research will use a quantitative research method. A quantitative methodological approach was considered the most appropriate in this research because of its proven ability to provide an objective view of external factors (Mangan, Lalwani & Gardner, 2004, p. 567) as well as managers tend to seek evidence based on scientific methods rather than anecdotal evidence (Lee, Lindquist & Acito, 1997, p. 232). In addition, Baker (2002b, p. 189) also recommends that studies that researches on attitudes, among others, to adopt a survey approach, which is more of a quantitative domain. Quantitative approaches will also allow the use of statistical techniques which has been adopted in many areas of research (Milligan & McFillen, 1984, p. 437). Quantitative research is mainly deductive. Deduction involves with the researcher beginning with a theoretical proposition and then moving forward to attain proper empirical evidence.

## RESEARCH DESIGN

Cavana, Delahaye and Sekaran (2001, p. 107) give a set of steps undertaken in a research design process. These are as follows:

- Decide on purpose of study
- Determine the type of investigation
- Decide on extent of researcher interference
- Decide on study setting
- Decide on unit of analysis
- Decide on time horizon
- Decide on measurement and measures
- Select data collection method(s)
- Decide on sampling design

Steps one to six will be discussed in this section while the remaining steps will be discussed in the next section.

There are basically four broad research methods, namely, exploratory, descriptive, case study and hypothesis testing (Cavana, Delahaye & Sekaran, 2001, pp. 114-115). This research will undertake an exploratory and hypotheses testing stance.

An exploratory study is undertaken when little is known about the situation at hand, or when no information is available on how similar problems or research issues have been resolved in the past. In essence, exploratory studies are undertaken to better understand the nature of the problem that has been the subject of very few studies. Currently, there have been no studies done on the motivating factors driving ACCA students to persevere and complete their course. Hence, this research has exploratory undertones.

In hypothesis testing, studies are done to explain the nature of certain relationships or establish the differences among groups or the independence of two or more factors in a situation. Hypothesis testing is also done to explain the variance in the dependent variable or to predict organizational outcomes (Cavana, Delahaye & Sekaran, 2001, pp. 108-112). This research will also test the hypotheses mentioned in section 2.3. Therefore, this research is both exploratory and it adopts hypotheses testing.

Within hypothesis testing, there are four types of research methods. These are laboratory experiments, field experiments, field studies and case studies (Boudreau, Gefen & Straub, 2001, p. 3).

Field studies has been chosen, as it occurs in a non-contrived setting, i.e. it occurs in the natural environment where work proceeds normally and it is believed that this method can provide more valuable insights that may not be obtained via laboratory experiments (Pelled, Eisenhardt and Xin, 1999, p. 11).

Moreover, field studies is often used in business research that involves hypothesis testing (Robinson Jr., Marshall & Stamps, 2004, pp. 1626-1627; Tuten & Neidermeyer, 2004, p. 29; Snipes, Oswald, LaTour & Armenakis, 2005, p. 1333; Babin & Boles, 1998, p. 81).

Being a field study, researcher interference is kept to a minimum. Study-settings as mentioned earlier were non-contrived. Since this research focused on students, the unit of analysis chosen were individuals, namely, students.

This research, as in most field studies deployed a cross-sectional study due to the time, effort and cost constraint involved in collecting data over several time periods. In addition, cross-sectional studies are well accepted in most research (Robinson Jr., Marshall & Stamps, 2004, p. 1626; Tuten & Neidermeyer, 2004, p. 29; Babin & Boles, 1998, p. 81).

## DATA GATHERING TECHNIQUES

This section will discuss steps seven and eight of Cavana, Delahaye and Sekaran's (2001, p. 107) research design process. Once the variables have been clearly defined and hypotheses clearly articulated, a proper data gathering technique or instrument will be utilized. The instrument used to gather data in this research was a questionnaire.

A questionnaire will also involve a proper measurement scale to measure the variables identified. Four measurement scales normally used are nominal, ordinal, interval and ratio (Cavana, Delahaye & Sekaran, 2001, p. 195; Davis & Cosenza, 1993, pp. 167-170; Black, 2001, pp.5-7; Shi & Bennet, 2001, p. 368; Zikmund, 2003, pp. 296-298).

This research will use interval scale, using Likert scaling to measure the variables of interest. Likert scale is employed in this research as it is consistently used in business research (Snipes et al., 2005, p.1334; Babin & Boles, 1998, p. 89; Robinson Jr., Marshall & Stamps, 2004, p.1628; Tuten & Neidermeyer, 2004, pp. 29-30). A five-point Likert scale was selected as Elmore and Beggs (1975, pp. 328-329) have shown that an increase in the number of points does not statistically improve upon the reliability of the measuring instrument. In addition, validity will be more difficult in a higher point scale (Viswanathan, Sudman & Johnson, 2004, p. 110). This research will therefore use a five-point Likert scale.

An example of an item using a five-point Likert scale from the questionnaire is shown below:

| Strongly disagree |   |   | Strongly agree |   |  |
|-------------------|---|---|----------------|---|--|
| 1                 | 2 | 3 | 4              | 5 |  |

A better pay is a driving factor to pursue ACCA

The number of wordings for each item are less than twenty-four. This is done in accordance to the recommendations put forward by Andrews (1984, pp. 430-431). Hair, Babin, Money and Samouel (2003, p. 172) have advised that there should be a minimum of three items in a scale to measure a particular concept and the items should have a high level of correlation so as to ensure an acceptable level of reliability. The questionnaire used in this research has three questions for each hypothesis, and hence a total of 18 items.

This research involved a personally administered questionnaire. Permission was first obtained from the

President and the questionnaire directly distributed by the Learning Support Center (LSC) staff. All ACCA students were briefed by the LSC. The survey was entirely voluntary and, in addition, the questionnaire did not request for name, address and contact number. Hence, there were no ethical issues.

## SAMPLING DESIGN

There are two major types of sampling design, namely, probability and non-probability sampling. Probability sampling consists of simple random, systematic, stratified, cluster and multi-stage, among others while non-probability sampling consists of convenience, judgment, snowball and quota sampling (Cavana, Delahaye & Sekaran, 2001, pp. 266-267; Cooper & Schindler, 2003, p. 183; Bryman & Bell, 2003, p. 93; Zikmund, 2003, pp. 379-380; Hair et al., 2003, p. 211).

A non-probability sampling was chosen as it was not possible to choose all ACCA students in Cambodia to make it generalizable. As such, issues on population, sampling frame and sampling size does not arise since non-probability sampling was chosen (Cooper & Schindler, 2003, p. 184). Non-probability sampling can be chosen due to time and cost constraints. In addition, carefully controlled non-probability sampling often seems to give acceptable results (Cooper & Schindler, 2003, p. 200).

ACCA students of CamEd Business School were chosen. This study will use non-probability convenience sampling with ACCA students of CamEd being the subject of interest. Although convenience sampling represents a potential bias, this is a common problem and is shared by a large number of organizational researches (Koberg & Chusmir, 1987, p. 400). Convenience sampling is very common and indeed is more prominent than samples based on probability sampling (Bryman & Bell, 2003, p. 105). In addition, it is the best way of collecting information quickly and efficiently (Cavana, Delahaye & Sekaran, 2001, p. 263).

## DATA ANALYSIS METHOD

Coding will initially be done where a number is assigned to a particular response so the answer can be entered into a computer system. This research will then use Cronbach alpha to measure reliability. It is envisaged that the strength of the association will be moderate to strong, i.e. 0.6 onwards (Hair et al., 2003, p. 172).

This research will also undertake content validity

to ensure that the items used are adequate and representative to measure the concept intended. This validity can be established through literature reviews as well as from the judgment of judges or panel experts (Cavana, Delahaye & Sekaran, 2001, p. 213; Boudreau, Gefen & Straub, 2001, p. 5; Davis & Cosenza, 1993, p. 172; Hair et al., 2003, p. 174; McFarlin & Chelle, 2005, p. 159; Zaichkowsky, 1985, p. 344).

Subsequently the type of statistical technique has to be decided. Statistical techniques for quantitative research can consist of non-parametric and parametric. This exploratory and hypotheses testing will make use of a univariate t-test parametric testing, as data is collected using interval scale.

In general, before decisions can be made on statistical techniques to be employed, issues on sample size have to be ascertained (Cavana, Delahaye & Sekaran, 2001, pp. 252-254; Bartunek, Bobko & Venkatraman, 1993, p. 1364). The right sampling technique(s) must also be chosen, which can either be probability or non-probability (Baker, 2002a, p. 106). As mentioned, this research will use non-probability sampling, more specifically, convenience sampling. As such, sample size will not be critical.

## RESULTS AND ANALYSIS OF DATA

This section will analyze the data gathered from the questionnaire obtained from ACCA students in CamEd Business School, Cambodia. A reliability analysis and content validity will also be performed for each construct. Subsequently, inferential statistics is undertaken using a one-sample t-test.

A total of 45 responses were received from students of CamEd. However, there was one response that had missing data. Since data has to be checked for completeness and consistency, the data collected has to be cleansed (Hair et al., 2003, p. 227; Cavana, Delahaye & Sekaran, 2003, p. 315). The response that had missing data was removed from the analysis. Removal of missing data prior to analysis is very common in business research (Brashear, White & Chelariu, 2003, p. 974; Snipes et al., 2005, p. 1333; Babin & Boles, 1998, p. 81). All the questionnaires were labeled to identify them.

This raw data was manually keyed into the database. As such, human errors can occur. Therefore at least 10% of the 44 coded questionnaires were checked for coding accuracy. Questionnaires to be checked are usually selected by systematic sampling (Hair et al., 2003, p. 230; Cavana, Delahaye & Sekaran,

2003, p. 318) to ensure that there would not be any inherent systematic bias. Four (a round down of 4.4) questionnaires were selected using systematic sampling with an interval of ten. Ten numbers, from one to ten were placed in a box and one was selected to start the sampling. The number seven was chosen. Hence the first questionnaire to be checked was questionnaire item number seven. The second questionnaire was 11, followed by 15 and the final one was 19. From these questionnaires, the data keyed in was found to be correct and consistent and therefore did not contain any coding errors.

## CONTENT AND RELIABILITY ANALYSIS

Content validity was done through a review of panel experts from CamEd and also through literature reviews. The feedback from the panel experts were taken into consideration and certain words were either modified or deleted to ensure the contents of the questionnaire were appropriate.

A reliability analysis, using Cronbach- $\alpha$  was done for the items involved in each concept. The results are shown in Table 4.1.1. The three items for the concept on "better pay" had a value of 0.622. The strength of the association between the three items is moderate. This strength can be improved by having more items for the "better pay" concept. Nonetheless, being a research at an exploratory stage, it is still deemed acceptable. The other values for Cronbach- $\alpha$  for the concepts shown in Table 4.1.1 is from good to very good (Hair et al., 2003, p.172).

Table 4.1.1 – Reliability Analysis Using Cronbach Alpha

| Concept         | Cronbach- $\alpha$ |
|-----------------|--------------------|
| Better pay      | 0.622              |
| Job security    | 0.725              |
| Achievement     | 0.846              |
| Recognition     | 0.816              |
| Personal growth | 0.809              |
| Ability         | 0.816              |

Source: Output from questionnaire data using SPSS

## INFERENTIAL STATISTICS

This research with its exploratory inclination will perform a one-sample t-test on the hypotheses, as stated in section 2.4.

To begin these inferential statistics, composite

scores for each concept or factor being tested must be obtained. This composite score consists of the summation of each item in a scale for a particular concept for all respondents. Since there are six concepts in the form of better pay, job security, achievement, recognition, personal growth and ability, six composite scores were created. These were totp, totjs, tota, totr, totpg, and totab. These are explained in Table 4.2.1.

Table 4.2.1 – Composite Score Description

| Composite score | Item description                                                          |
|-----------------|---------------------------------------------------------------------------|
| Totp            | The sum of each of the three items on better pay for all respondents      |
| Totjs           | The sum of each of the three items on job security for all respondents    |
| Tota            | The sum of each of the three items on achievement for all respondents     |
| Totr            | The sum of each of the three items on recognition for all respondents     |
| Totpg           | The sum of each of the three items on personal growth for all respondents |
| Totab           | The sum of each of the three items on ability for all respondents         |

Since this research uses a 5-point Likert scale, if the above factors, namely, better pay, job security, achievement, recognition, personal growth and ability were not driving factors, respondents will choose a score of three or less. Since there are three items for each concept or factor, the mean total score will not be more than nine.

For the first hypothesis,

H0:  $\mu \leq 9$  (the mean total score for better pay will be less than or equal to nine)

H1:  $\mu > 9$  (the mean score for better pay will be more than nine)

For the second hypothesis,

H0:  $\mu \leq 9$  (the mean total score for job security will be less than or equal to nine)

H1:  $\mu > 9$  (the mean total score for job security will be more than nine)

For the third hypothesis,

H0:  $\mu \leq 9$  (the mean total score for achievement will be less than or equal to nine)

H1:  $\mu > 9$  (the mean total score for achievement will be more than nine)

For the fourth hypothesis,

H0:  $\mu \leq 9$  (the mean total score for recognition will be less than or equal to nine)

H1:  $\mu > 9$  (the mean total score for recognition will be more than nine)

For the fifth hypothesis,

H0:  $\mu \leq 9$  (the mean total score for personal growth will be less than or equal to nine)

H1:  $\mu > 9$  (the mean total score for personal growth will be more than nine)

For the sixth hypothesis,

H0:  $\mu \leq 9$  (the mean total score for ability will be less than or equal to nine)

H1:  $\mu > 9$  (the mean total score for ability will be more than nine)

Using  $\alpha = 0.05$ , with degrees of freedom (df) = 43, the critical one-tail t-value is 1.681.

The t-test for a one sample is,

$t = (\bar{x} - \mu) / (s / \sqrt{n})$ , where  $\bar{x}$  is total mean score,  $s$  is standard deviation of the total score distribution, and  $n$  is the number of respondents (i.e., 44).

Table 4.2.2 shows the total mean score, standard deviation and computed t-test for each composite score (calculations were done in Excel and can be obtained upon request from author).

Table 4.2.2 – values for total mean score, standard deviation and computed t-test

| Composite score | Total mean score | Standard deviation | Computed t-test |
|-----------------|------------------|--------------------|-----------------|
| Totp            | 11.159           | 1.952              | 7.336           |
| Totjs           | 11.750           | 1.955              | 9.328           |
| Tota            | 12.295           | 1.791              | 12.204          |
| Totr            | 11.864           | 2.128              | 8.928           |
| Totpg           | 13.455           | 2.598              | 11.375          |
| Totab           | 12.409           | 1.911              | 11.835          |

Output: from questionnaire and Excel calculations

Since all the computed t-tests were greater than the critical value of 1.681, all the null hypotheses were rejected at  $\alpha$  value of 0.05. The computed t-tests were also greater than when  $\alpha = 0.001$  ( $t = 3.532$ ), and hence even at this level, the null hypotheses were rejected.

## CONCLUSIONS AND IMPLICATIONS

The six hypotheses had anticipated that a better paying job, job satisfaction, a sense of achievement, a feeling of being recognized, a sense of personal growth and the ability to perform will be driving factors to motivate students in CamEd to pursue ACCA. These hypotheses were proven to be a true with the computed t-values being greater than the critical value, even when  $\alpha$  was 0.001.

This research therefore advocates that ACCA and CamEd in particular should target prospective students by emphasizing what they would expect to experience, once these prospective students embark on ACCA. The marketing campaigns and student counselling may need to be examined to incorporate these driving factors, if it is not done yet, to increase enrollment and to aspire them to endure this tenuous path. Counsellors from CamEd may go to other classes conducting non-ACCA programs to highlight to them what they may experience, both materially and emotionally in undertaking this course.

This research, like all research, has its limitations. The use of non-probability sampling in the form of convenience sampling would result in this research not being generalisable to other industries (Cooper & Schindler, 2003, p. 200; Cavana, Delahaye & Sekaran, 2001, p. 270; Hair et al., 2003, p. 217). Also, being a non-probability sampling, issues on sampling frame and size were not considered crucial. In addition, caution must be practiced to perform the necessary statistical interpretation as significant testing may not tell how large the effect is and whether it is useful or not (Kirk, 2001, p. 213). Furthermore, being a cross-sectional study with limited time, only content validity was done on self-developed items in the questionnaire. A more comprehensive validity may be needed.

This research, being exploratory in nature, only did a simple one sample t-test. Other more advanced statistical testing can be done, for example, finding out whether motivation factors for students pursuing ACCA is different for different gender. In addition, there could also be research done on whether there is any relationship between motivation and socio-economic

conditions of prospective students pursuing ACCA in Cambodia. Nonetheless, this research has started the first step in giving some insights on what can be done to attract students in Cambodia to pursue ACCA.

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