

## **Influence of Introductory Accounting Course Teaching Methodology on Students' Choice of Accounting Major in Kenyan Universities**

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### **Abstract**

The study examined the influence of Introductory Accounting Course teaching methodology on students' choice of Accounting Major in Kenyan Universities. This was based on the fact that most students in the bachelors of commerce program had developed a negative attitude towards Introductory Accounting Course. The study sought to establish an association between Introductory Accounting Course teaching methodology and students' choice of Accounting Major in Kenyan Universities. Teaching methodology was used as an independent variable and the students' choice of Accounting Major as a dependent variable. The study applied the theory of Wearing Two Hats since Introductory Accounting Course comprise of the process of accounting cycle that requires a lot of illustrations by the accounting Instructor. The study assumed that teaching methodology of Introductory Accounting Course .was the only variable influencing students' choice of Accounting Major. The study employed the use of a null hypothesis testing of the independent variable on the dependent variable. The study adopted a positivistic philosophical approach since the study was based on a hypothesis to be tested. A Descriptive Ex-Post Facto Research design type was employed as the study measured the relationships of its variables. The target population comprised of students undertaking Bachelor of Commerce Program in twelve selected Kenyan universities. The study adopted a mixture of purposive and stratified random sampling technique to select the sample of students from the target population. A pilot study was conducted on 10% of the sample size. Using logistic regression model for hypothesis testing, the probability value obtained was 0.026 which was less than 0.05, this implied that there was a significant influence of the independent variable on the dependent variable. Findings revealed that Introductory Accounting Course teaching methodology has a strong positive significant association with students' choice of Accounting Major in Kenyan Universities. The null hypothesis developed for the study was thus rejected by the actual findings of the study. The results of the study can be used to incorporate appropriate teaching methods in IAC to make accounting course more attractive to students and thus win more to the accounting profession. The study is expected to add to the existing literature by escalating the understanding of relevant teaching methodology that Research Journal of Accounting have given as influencing the choice of accounting as a Major by the students. Since, it was conducted in a country which has undergone devolution and was looking forward to realizing Kenya Vision 2030; it would help Policy makers (regulators), ministry of education, Universities, and other interested parties. The study focused on the relationship between Introductory Accounting Course teaching methodology and students' choice of Accounting Major as opposed to other studies that hitherto focused on the relationship of teaching methodology of IAC and students' performance in the course.

**Keywords:** Introductory Accounting Course, Teaching Methodology, Accounting Major.

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