




Factors that motivate millennial accountancy professionals in industry to become academics

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Dates:

Received: 20 Mar. 2023

Accepted: 23 June 2023

Published: 06 Sept. 2023

How to cite this article:

Leonard, C., Moolman, J. & Shuttleworth, C.C., 2023, 'Factors that motivate millennial accountancy professionals in industry to become academics', *Journal of Economic and Financial Sciences* 16(1), a872. <https://doi.org/10.4102/jef.v16i1.872>

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Orientation: Exploring the reasons why millennial chartered accountants choose to pursue a career in academia is fundamental to the future and advancement of the accountancy profession.

Research purpose: This article examines the factors that could motivate a millennial accountancy professional to join academia and to describe the lived experiences of accountancy academics in the context of career identity and situational circumstances from London's theory of career motivation.

Motivation for the study: Tertiary accountancy education holds a national interest, which elevates the importance of attracting and retaining suitably qualified accountancy lecturers.

Research approach/design and method: As part of interpretative phenomenological analysis, semi-structured face-to-face interviews were conducted with 14 current and former open distance learning accountancy academics in South Africa.

Main findings: The research showed that flexible work schedules, the opportunity to teach, work in an autonomous environment and the desire to improve society were significant drivers for professional accountants to join academia. Research ranked as an insignificant motivating factor to join academia, although their retrospective views show the importance for those hoping to remain in academia to embrace it.

Practical/managerial implications: This study may be useful to current and aspiring millennial accountancy academics, at universities offering accountancy or chartered accountancy programmes and to their human resource practitioners.

Contribution/value-add: The research clarified the prospective perceptions and multi-layered motivational factors that could influence millennial accountancy professionals to join academia as well as the retrospective views from the lived experiences of accountancy lecturers in the context of London's theory of career motivation.

Keywords: academics; accountancy; career decisions; chartered accountants; London's theory of career motivation; open distance learning; professional identity; situational conditions.

Introduction

The words profession and professional are derived from the Latin word 'professio', which means a promise (Sullivan, Anderson & Cole 2021). Finance professionals should strive to reach their full potential and fulfil a promise to society to proactively focus on longer-term issues and shared focus on sustainable development to create value for a range of stakeholders and society at large (AICPA 2018). The significance of the profession is elevated when one considers the unique skillset, experience and influence professional accountants hold to shape solutions for sustainable development challenges (Wilson 2017). Accounting students are the future finance leaders and need finance professionals to educate and influence them for the betterment of the profession and society.

Orientation

Although professional bodies establish and uphold standards for the accounting profession, universities are essential to the development of the next generation of accountancy professionals because they provide a comprehensive theoretical foundation in the appropriate areas of study (Nzuza 2016). The importance of tertiary education is widely acknowledged as a necessary

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component to promote social mobility, economic progress and a sustainable future (Blackwell & Pinder 2014). While education is fundamental to the economic, social and political development of every nation, developing countries like South Africa, with a comparatively high unemployment rate, are in a great need of quality education to address economic imbalances among its people (Shrivastava & Shrivastava 2014).

The gravitas and role of the education industry also required universities to expedite their response to the initial shock and subsequent ripple effects of the coronavirus disease 2019 (COVID-19) pandemic. This has caused many universities to implement online teaching practices and although many accounting educators foresee a teaching environment blended between online teaching and face-to-face classroom-based offerings, the relevance of online teaching and effectively open distance learning (ODL) has been pushed to the fore by COVID-19 (Coetzee et al. 2021; Keevy, Verhoef & Tharapos 2023). Accountancy educators are also faced with expanding curricula and the need to integrate sustainability principles such as social and environmental justice (Barac, Conradie & De Klerk 2020) as well as information and communication technologies into accountancy curricula (Dasoo, Bornman & Rhodes 2020). This coupled with challenges such as heavy teaching and administrative loads (Guthrie, Evans & Burritt 2014), stagnant or declining government funding for universities, diminishing academic standards, politicisation and increased competition (Shrivastava & Shrivastava 2014) elevate the importance of selecting a suitable candidate when making an appointment at a higher education institute.

These vacancies will most likely be filled by millennial academics, because millennials are the largest generation group and currently the largest in the workforce of many countries (Calk & Patrick 2017; Chavadi, Sirothiya & Vishwanatha 2022). Understanding what millennials desire in the workplace is fundamental for businesses, organisations and universities (Yuliawati & Teonata 2022). Nonetheless, the needs and wants of millennials in the workplace are reportedly understudied (Daniels & Davids 2019), which is somewhat alarming because they are often characterised by their 'job-hopping' tendencies and willingness to change jobs if they realise that their skills are not aligned with the requirements of a role or if their needs are not fulfilled (Chavadi et al. 2022; Kodagoda & Deheragoda 2021; Waworuntu, Kainde & Mandagi 2022). Individuals are generally classified as millennials if they were born roughly between 1981 and 1995 (Seqhobane & Koko 2021). A benefit of millennials is their understanding and appreciation for technology and social connectedness in the modern world (Brown, Thomas & Bosselman 2015). Therefore, academics from this cohort (hereafter known as 'younger' academics) are the ideal choice to teach students from the same generation group (Garcia 2007) or younger.

To enter academia as an accountancy lecturer, most South African universities – like universities in some other countries – require both a professional designation, such as that of a chartered accountant (CA), along with a higher

degree (a master's or doctorate). Obtaining the professional designation naturally requires the completion of a learnership programme, also known as a trainee contract or articles, which requires time to be spent gaining practical work experience in the workplace (SAICA 2021). For many younger accountancy academics, lecturing is therefore a second career, following time spent in public practice or industry. The question arises as to what would motivate a professional to leave behind the so-called elevated social status of the accountancy profession (Akrouf & Ayadi 2022), to transform into an ODL accountancy academic by taking on a new professional identity.

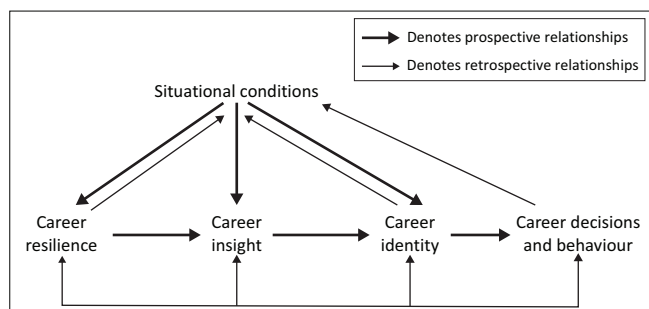
Research purpose and objectives

Bitzer and De Jager (2016) state that exploring the exact reasons why CAs choose to pursue a career in academia remains an interesting research topic, especially when considering that such a career change would require a transformation in professional identity and frequently a shift in value systems (Wood, Farmer & Goodall 2016). Understanding the factors that lead accountancy professionals to choose lecturing as a second career and assessing their perspectives on any changes in professional identity and values as a result of this choice may help with the long-term recruitment and retention of accountancy academics who are willing to embrace the lecturer identity. A follow-up question would entail identifying the challenges younger accountancy academics face, when trading their corporate hats for academic caps, to add value in the quest to enhance and maintain the commitment of academic staff. Ideally, this should contribute to a more stable accountancy academic workforce to produce the next generation of accountancy (taxation, auditing, financial accounting and management accounting) professionals and address the current skills shortage in the market.

Literature review and theoretical framework

The Institute of Chartered Accountants of Scotland (ICAS), a global professional accountancy body, affirms that earning membership as a CA equips one with the required knowledge, skills and values to excel as a business professional (ICAS 2018). Accountancy firms spend considerable resources on recruiting and training prospective accounting professionals; therefore, employee turnover is a major concern for these firms – a phenomenon that has been extensively researched (Nouri & Parker 2020). Nouri and Parker's (2020) comprehensive literature review on staff turnover showed that various theories were adopted over the years to examine accounting professionals' motivation to leave a public accounting firm, and they identified several variables, such as job satisfaction, organisational commitment, role ambiguity, stress arousal and burnout as possible motivators. However, these studies did not specifically focus on why millennials leave accounting firms to become accountancy academics (Bitzer & De Jager 2016).

This research study focused on ODL accountancy academics, in particular millennials who qualified as CAs, while



Source: London, M. & Noe, R.A., 1997, 'London's career motivation theory: An update on measurement and research', *Journal of Career Assessment* 5(1), 1–80. <https://doi.org/10.1177/106907279700500105>

FIGURE 1: London's model of career motivation.

considering London's (1983) theory of career motivation. This theory (London 1983) could be used to establish guidelines that support and encourage career motivation by considering situational conditions and three domains of career motivation namely career resilience, career insight and career identity, and is depicted in Figure 1.

Career resilience is the ability to adapt to changing circumstances, being willing to take risks to develop and grow in today's often complex and challenging work environments (London & Noe 1997). Career insight is being realistic about your career and goals (Secundo et al. 2019). Career identity is the extent to which a person's identity is defined by his or her work (London & Noe 1997). However, Goulet and Singh (2002) assert that it is very challenging to focus on all the career motivation domains and advise that researchers rather focus on a single dimension, such as career identity. Therefore, this study will specifically focus on the domain of career identity and the situational characteristics of London's motivational theory that influence career identity to assess millennial accountancy lecturers' career decisions and behaviour.

Moreover, London's model (depicted in Figure 1) shows that prospective relationships move from situational conditions to career motivation domains and from there to career decisions and behaviours (London & Noe 1997). In addition, retrospective relationships move from self-perceptions of one's own decisions and behaviours to feelings of career motivation (such as resilience, insight and identity), and then to perceptions about the situational conditions within the workplace (London & Noe 1997).

The concept of career motivation is multi-layered and influenced by intrinsic, extrinsic and altruistic motivations. Intrinsic motivation is the decision to choose a certain course of action because something is fulfilling or enjoyable and is not dependent on external incentives or pressures (Ryan & Deci 2020). Contrarily, extrinsic motivation refers to a reward received separate from the activity itself, such as a monetary incentive in the form of a salary (Watty, Bellamy & Morley 2008). Altruistic motivation is defined as the selfless desire to improve the welfare of others and create a better world (Bergmark et al. 2018).

The focus of this study fell on younger ODL accountancy academics' career decisions, which were investigated from both a prospective and a retrospective view. Career motivations in the career identity domain per the recommendations of Goulet and Singh (2002), and situational characteristics within the context of conditions in an ODL university workplace environment were considered.

Career identity

In the context of the theory of career motivation, London and Noe (1997) posit that career identity is conceptually similar to career commitment. A person's occupation contributes to the development of his or her identity and provides a sense of belonging to a community (Korhonen & Torma 2016). The importance of identity in terms of one's career has also been recognised in the literature, more recently in the form of 'professional identity', which conceptually equates to 'career identity' (Venter & De Villiers 2013). Being a professional requires having a strong sense of one's professional identity because it shapes one's goals, values and actions in a professional setting (Bitzer & De Jager 2016; Fitzmaurice 2013).

Career identity of academics

In academia, Steinert, O'Sullivan and Irby (2019) urge faculties to support teacher identity development as this is fundamental in pursuit of teaching excellence. Moreover, a shared identity and sense of belonging are often associated with ownership and dedication in the context of teaching excellence at Higher Education Institutions (HEIs) (Brower, Carlson-Dakes & Barger 2007). Bitzer and De Jager (2016) concur and state that academics' professional identity fundamentally influences their teaching approach, professional development and the value they attach to the job, ultimately affecting their motivation, efficacy and commitment to the lecturing profession. Accountancy academics who view themselves as professional higher education academics rather than CAs are better equipped to achieve teaching excellence in their field (Bitzer & De Jager 2016). Therefore, developing an established yet scalable professional identity is closely linked with becoming a good academic who is dedicated to teaching.

Career identity characteristics of millennials

Identity and connectedness are core traits of millennials. They desire to be part of an accepting community, or 'nurturing work environment', which can help shape their identity (Seqhobane & Koko 2021). Millennials are dependent on social media to make connections because technology is infused into their daily lives (Brown et al. 2015). They value learning and development opportunities (Kodagoda & Deheragoda 2021), and respect the opinions of their peers, which affect their personality, lifestyle and worldview (Viswanathan & Jain 2013).

Conflicting professional identities may prove concerning in the case of millennials because knowing where they fit in an

organisation and society is 'invaluable' to this group (Seqhobane & Kokt 2021). The question is whether millennial accountancy academics could experience an identity conflict because many are also CAs who first spent time in public practice or industry, where they gained a specific professional identity before joining academia. This research study builds on previous research into the professional identity of accountancy academics and addresses a gap in the literature regarding the professional identity of CA millennials as ODL accountancy academics.

Situational conditions

London's theory further predicts that situational conditions have a direct influence on the components of career motivation, such as career identity (London 1983). In broad terms, 'situational characteristics' refers to an individual's work environment, which is especially relevant when analysing millennials' career decisions and behaviours. Situational characteristics that influence career identity include encouragement of professionalism, potential rewards programmes to acknowledge achievements, monetary rewards or earnings, as well as leadership and advancement opportunities (London & Noe 1997).

Situational conditions of an academic work environment

The most obvious aspect of the academic profession is the activity of teaching or lecturing, which Lubbe (2013) describes as the activity of 'transmitting knowledge and enhancing student learning'. The desire to teach is predominantly driven by intrinsic and altruistic motives, such as a desire for personal fulfilment, an interest in the specific subject they aspire to teach and a passion for teaching and positively influencing others (Tang et al. 2020). Furthermore, the academic environment is often linked with autonomy and a better work-life-balance because it is seen to encourage independence in terms of teaching and research and offers greater flexibility in respect of working hours (Daniels & Davids 2019; Watty et al. 2008; Wilson et al. 2014). In contrast, and somewhat surprisingly, Subbaye and Dhunpath (2016) found that lifestyle ranked low in terms of motivating their respondents to become academics.

The opportunity to work in an 'intellectual space' (Subbaye & Dhunpath 2016), being part of a community of scholars (Bellamy, Morley & Watty 2003), and the value placed on their professional expertise (Wood et al. 2016) are further reasons why professionals may opt for a career change to academia. At the other end of the spectrum, an Australian study among business academics revealed that only a few academics placed a high value on status, leadership opportunities, total income, their university salary and work security (Bellamy et al. 2003).

Regarding research as a factor, Watty et al. (2008) found that research did not significantly motivate accountancy professionals to become academics, although many realised the value of research and experienced a value shift soon after

their appointments as academics. While none of the studies focused on millennial accountancy academics, the mentioned motivating factors may prove to be relevant in this context. What abounds is the perception that this sphere provides a work environment with lower stress levels (Wilson et al. 2014), autonomy, and academic freedom, all of which are expected to aid an individual's overall sense of wellbeing (Sliškovi & Serši 2011). However, the higher education work environment is starting to resemble other professions and the commercial world (Torp, Lysfjord & Midje 2018).

In an Australian study across 37 universities, senior accountancy academics reported high stress levels because of the need to meet deadlines, complete excessive paperwork, frequent interruptions, excessive work hours and insufficient administrative or support staff, a heavy teaching workload, pressure to conduct research and low salaries compared to employees in industry (Pop-Vasileva, Baird & Blair 2014). Discontent among academics has also increased because of an increase in the number of students and the corresponding increase in workload and administration, coupled with greater fiscal austerity, budget cuts, challenges to gain research funding and less time for student interaction (Darabi, Macaskill & Reidy 2017; Guthrie et al. 2014). Furthermore, work security is no longer the norm and salaries are sometimes significantly lower than those of other professions, particularly at universities in the United States and Canada (Shin & Jung 2014).

In an ODL context, Poalses and Bezuidenhout (2018) report that academics at a South African ODL institution felt 'overwhelmed and helpless', experienced excessive workloads or administrative burdens, and had insufficient time for research. Moreover, there is increased pressure on HEIs (especially in ODL) to deliver enough skilled students to match market expectations, without a corresponding increase in staffing levels (Poalses & Bezuidenhout 2018; Reyneke & Shuttleworth 2018). Furthermore, the culture of South African accountancy departments is shifting more towards research than teaching (De Jager, Lubbe & Papageorgiou 2018). While early career academics have expressed a desire to balance their roles as teachers and researchers, they have found it challenging to make the necessary time for their own research (Fitzmaurice 2013). This challenge creates stress and intrapersonal conflict for academics because promotion criteria are often based on research rather than teaching (Fitzmaurice 2013). Some of the mentioned studies introduced the possible reasons behind accountancy professionals' career transition to academia; however, the retrospective views of some may show a divide between the motivating factors to join academia and the situational reality.

Situational characteristics associated with millennials

It is evident that millennials – although they are known to prioritise a work-life balance, also known as work-life integration, over financial gain – expect adequate financial compensation in a work position (Prakash & Tiwari 2021).

Moreover, millennials are often known as confident, tolerant, collaborative team players and as socially or politically conscious (Brown et al. 2015), who seek opportunities to deliver high-quality services (Deloitte 2019). Unlike previous generations, millennials value jobs that give them a sense of community and the opportunity to feel fulfilled by making an impactful contribution to society over those that offer mere job security (Calk & Patrick 2017). However, their desire to be part of a collective does not necessarily mean that they will stay committed towards their employers (Chudzikowski 2012), because their commitment to an organisation is conditional and they have a tendency of losing interest when their work position is no longer challenging (Brown et al. 2015). The primary research objective of this study was to address a gap in the literature by determining what motivated younger accountancy professionals who had qualified as CAs, to leave their corporate jobs and become ODL accountancy academics. The answer to this research objective could be of interest to ODL and other HEIs to attract and retain talented and appropriate accountancy academics.

Research design

Research strategy and approach

The use of an interpretative paradigm and inductive reasoning (Nizza, Farr & Smith 2021; Smith 2017) guided this exploratory study, which employed a qualitative approach. Participants were asked to explain how the identified factors informed their decision to become second-career ODL accountancy academics (prospective view) and to describe their experiences or observations of these factors after transitioning into the role of an ODL academic (retrospective view).

Research method

Research setting

Fourteen semi-structured, individual face-to-face interviews were conducted at an ODL institution and the responses formed the basis of the data collection process. Small sample sizes are considered appropriate because of the detailed nature of interpretative phenomenological analysis (IPA), which also enables the reader to follow the views of

participants that are reported under the different themes (Chaffelson et al. 2023; Nizza et al. 2021; Smith, Flowers & Larkin 2009).

Research participants and sampling method

The research examined a uniform group of millennial CAs (born after 1980), who have worked or are working as accountancy academics at an ODL institution in South Africa. Purposive sampling was used for the selection of appropriate participants, which is also a requirement for IPA studies (Chaffelson et al. 2023; Nizza et al. 2021; Smith 2017). Table 1 reflects the anonymised participants' demographics.

Data collection

A semi-structured interview schedule facilitated the gathering of data. The interview schedule was explored with two academics and minor adjustments were made to achieve greater clarity and ease of understanding. Key questions were communicated to the participants in an invitation letter and written consent forms were signed by the participants prior to the interviews.

Data recording and analysis

The interviews were transcribed, and the data analysis was carried out with the assistance of a computer application (ATLAS.ti™ software, v. 8) to advance the credibility of the findings. The analysis process included a thorough coding process to arrive at superordinate and subordinate themes (Pietkiewicz & Smith 2014). Using the same software program, a second round of coding was completed by an independent coding specialist, which served as investigator triangulation (Williamson et al. 2020). Themes were determined after consensus was reached during the coding process to advance the reliability of the findings (Moolman 2022; Purbudak, Yilmaz & Cakir 2022).

Reporting style

As IPA was compatible with both the study's research philosophy (interpretivism) and its underlying theoretical framework (London's 1983 theory of career motivation),

TABLE 1: Anonymised demographics of individual interviewees.

Pseudonym	Current or former	Gender	Teaching level	Years employed at this ODL institution	University where they completed their studies	Research output(s) delivered
Susan	Current	Female	Postgraduate	9	Residential	Yes
Peter	Former	Male	Undergraduate	6	ODL	No
Belinda	Former	Female	Postgraduate	9	Residential	No
Bhekizizwe	Former	Male	Postgraduate	4	Residential	No
Nkosiyabo	Former	Male	Postgraduate	6	Residential	No
Sureshni	Current	Female	Postgraduate	10	Residential	Yes
Emma	Former	Female	Postgraduate	4.5	Residential	No
Luke	Current	Male	Undergraduate	9	ODL	Yes
Themba	Current	Male	Undergraduate	5	ODL	Yes
Kelly	Current	Female	Undergraduate	8	Residential	No
Thabo	Current	Male	Undergraduate	5	Residential	No
Elizabeth	Current	Female	Undergraduate	5	Residential	Yes
Maria	Current	Female	Undergraduate	6	Residential	Yes
Bongani	Former	Male	Postgraduate	3	ODL	Yes

ODL, open distance learning.

it was chosen as part of the research design. The themes were enumerated to facilitate pattern recognition (McGreary et al. 2020) and to present the data in visual format (Sandelowski, Voils & Knafelz 2009), to display the significance of the study, gain greater insights from the data, describe the sample (Sandelowski 2001), account for all the data and verify interpretations (Sandelowski et al. 2009). Although frequency is not the only measure of significance, it could indicate the importance of emergent themes (Smith et al. 2009).

Ethical considerations

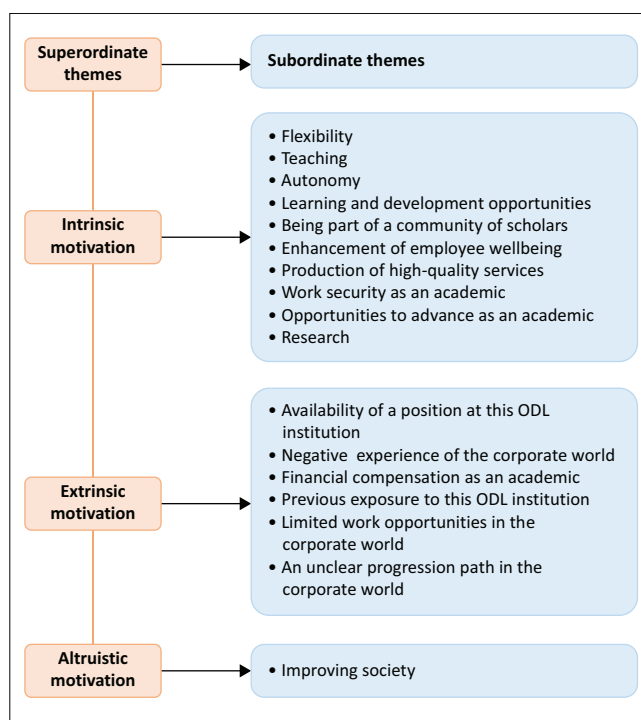
Quality considerations – such as worthwhile topic, rich rigour, credibility, confidentiality, safeguarding of the data and ethics – were upheld (Tracy 2013). Pseudonyms were used to ensure anonymity (see Table 1). Furthermore, the professional transcriber and the second-coding specialist were required to sign a confidentiality agreement. Participants signed written consent forms acknowledging their right to withdraw from the study without any consequences. Formal ethics approval was given for this study by the College of Accounting Sciences Ethics Review Committee at the ODL institution (Ethics approval number: 2018_CAS_048), and the Institutional Research Permission Sub-Committee (Ethics approval number: 2019_RPSC_021) prior to the start of the data collection process. The discussion of the empirical findings derived from the data collection and analysis processes are summarised in the section ‘Discussion of research findings’.

Discussion

The literature shows that motivation in the context of the theory of career motivation is multi-layered, comprising intrinsic, extrinsic and altruistic motivation. Therefore, the motivational factors that could drive millennial accountancy academics to opt for a career in academia at a distance learning institution, as revealed by the review of the literature and the research findings, were classified as either extrinsic, intrinsic or altruistic (see Figure 2).

Career motivation, according to London’s (1983) theory, involves a synthesis of prospective and retrospective reasoning. London’s (1983) theory on prospective reasoning highlights that inferior decisions or inappropriate behaviours can occur because of inaccurate information or misperceptions. On the other end of the spectrum is the retrospective view, which London (1983) describes as ‘the idea that people spend much more time with [the] consequences of their actions and decisions than they spend contemplating future behaviours and beliefs’.

For the purpose of an IPA and to offer some visual context for the reader, the researchers initially analysed how frequently participants identified specific factors that influenced their career decisions to transition to ODL academia from a prospective view. For example, whenever a participant mentioned that flexibility was an important factor in his or her decision, it was counted as one.



ODL, open distance learning.

FIGURE 2: Motivation to become an open distance learning accountancy academic: Themes.

Motivations to become an open distance learning accountancy academic: Participants’ prospective and retrospective views

The researchers accumulated the enumerated responses to show participants’ prospective and retrospective views on the motivational factor to become an ODL accountancy academic in a clustered column chart (see Figure 3).

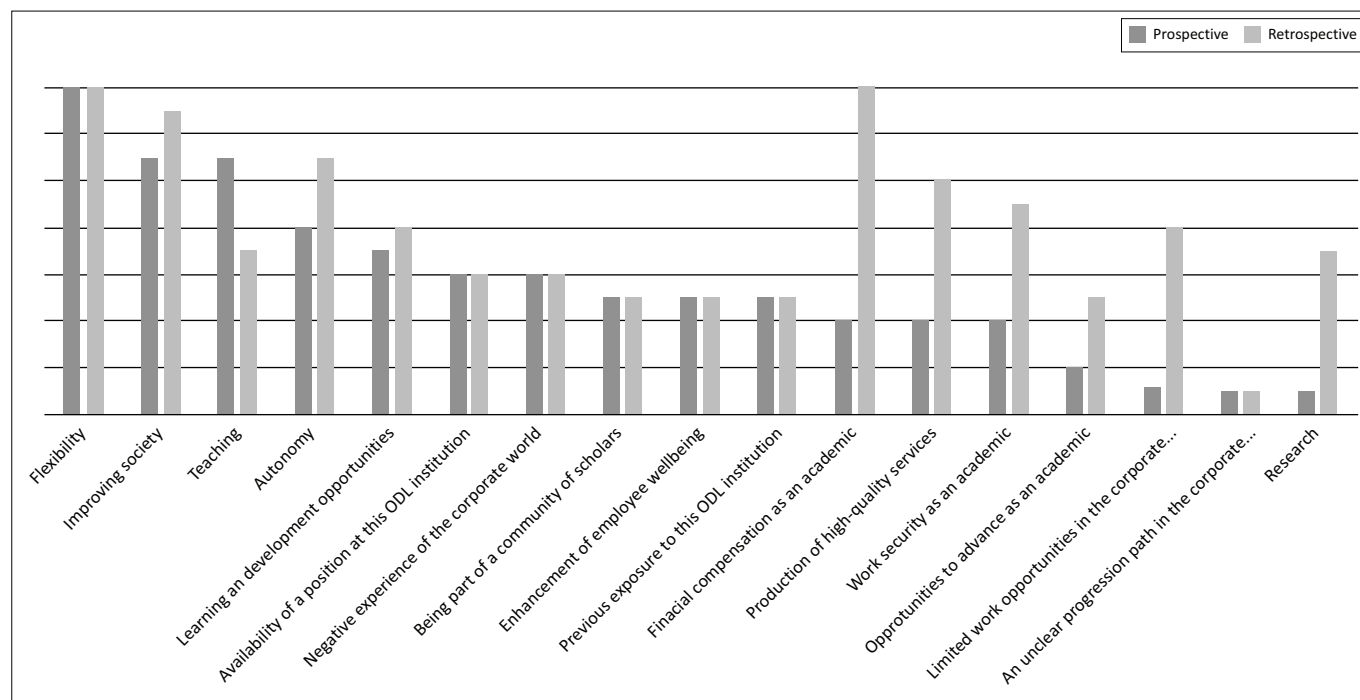
As illustrated in Figure 3, the participants’ retrospective view of the factors that motivated their career decision to become ODL accountancy academics, was in most cases either aligned with, or exceeded, their prospective view. The only exception was the teaching factor, where their actual experience demonstrated a mismatch with the initial motivation for becoming an ODL academic. The participants’ prospective motivational factors (to join academia) and their retrospective views (lived experiences in academia) depicted in Figure 3 are discussed in this section.

Flexibility

True to one of the most significant values ascribed to millennials, namely the quest for work–life balance (Wilson et al. 2014), all the participants were intrinsically motivated by the prospect of working in a more flexible work environment. Thabo explained:

‘I kind of thought it is a very relaxed environment, flexible, that you can be able to pursue other things while you are teaching.’
(Thabo, Male, Undergraduate)

From a retrospective viewpoint, all the participants experienced the ODL environment as flexible. Many of the participants also highlighted the benefits of spending more



ODL, open distance learning.

FIGURE 3: Motivation to leave the corporate world, to become an open distance learning accountancy academic: Prospective versus retrospective views.

time with their family given that 13 of the 14 participants had children. Susan stated:

'For me, flexibility is actually everything – I'm willing to go the extra mile if my flexibility can stay intact.' (Susan, Female, Postgraduate)

This also agreed with the findings of Daniels and Davids (2019) that many CAs in academia are very satisfied with their flexibility, which is regarded as an important factor for their job satisfaction.

Improving society

The notion of greater flexibility was followed by the desire to improve society. Aligned with the findings of Steenkamp (2009), 11 of the 14 participants were motivated to pursue academic careers in accountancy by the altruistic motivation to improve students' lives and society at large:

'... you would be able to contribute to this pool of young people that are coming with this knowledge that will have an impact on the country. For me, like I said, [*as an*] academic at heart, it was priority.' (Themba, Male, Undergraduate)

'... it's my passion to educate people so that they can help themselves and improve their own circumstances.' (Kelly, Female, Undergraduate)

Upon reflection, 13 of the 14 participants were also retrospectively satisfied with their decision to join academia believing that it was for the greater good and for the benefit of others.

Teaching

The yearning to teach also ranked as a strong motivational factor for 11 of the participants to join academia. Nkosiyabo deemed teaching to be a calling, adding that he wished to

inspire students to become professionals and to have an impact on their lives.

Belinda claimed she always knew she wanted to enter academia, noting:

'... it was my passion to teach people and to help people when I realise that they do not fully grasp a concept.' (Belinda, Female, Postgraduate)

In her role as manager of a technical department at an auditing firm, Maria enjoyed 'learning every day' and training the article clerks who reported to her. This made her realise that she had a love for teaching others and sharing her knowledge, motivating her to transition to academia.

In contrast with the prospective views and this group's desire to teach, their retrospective views on teaching at an ODL institution varied greatly. Only seven of the 14 participants regarded it as a satisfying experience.

Susan was one of the satisfied participants and noted that she was happy to teach fewer classes because it afforded her more preparation time. She stated:

'I think it's appropriate that I ended up becoming a lecturer. I'm a teacher at heart and I care about students, and I love to make a difference in other people's lives.' (Susan, Female, Postgraduate)

However, two participants were disappointed by the inadequate face-to-face interaction with students afforded by the ODL environment and commented that technology was not sufficiently utilised to bridge the gap between students and lecturers because of inefficiencies. Two other participants, who were passionate about teaching, expressed their frustration at the lack of technical student queries because

many queries tended to be repetitive and administrative. Three of the participants who did not report a positive ODL teaching experience cited this as a reason for no longer being employed as academics.

Autonomy

Eight of the 14 participants claimed that the intrinsic factor of autonomy was a significant motivator for them to become accountancy academics. Based on the interviews, the female participants valued exercising control over their work and working on a variety of tasks, more so than their male counterparts, which motivated them to pursue academic careers in accountancy.

Comments in support of this notion included the following:

'I like to decide for myself how to structure my work, since I prefer not to be micromanaged.' (Emma, Female, Postgraduate)

In retrospect, 11 of the participants reported that they experienced ODL academia as an autonomous setting. Most reported having been pleasantly surprised by their situational conditions and work environment, in terms of the freedom to structure their tasks, which aligned to the findings of Pop-Vasileva et al. (2014).

Learning and development opportunities

Seven of the interviewees were inspired to join academia to learn and develop, while eight participants retrospectively viewed opportunities for learning and development as a reason to remain in the ODL academic environment. These findings aligned with the research of Kodagoda and Deheragoda (2021), which suggested that millennials desire access to learning and development opportunities. Moreover, CAs frequently have ambitious dispositions and high-achieving personalities, which resonates with professional bodies' requirement for lifelong learning and the need to remain abreast with the latest knowledge, competencies and trends in the profession (Bitzer & De Jager 2016).

Availability of a position at the open distance learning institution

Unlike many of the above intrinsic motivational factors, only six of the participants noted that the availability of a position at the institution suited their extrinsic requirements in terms of a career at that point in time. Thabo, one of the participants, stated that given the university's location and standing at the time, the offer from the ODL institution was the only option that met his requirements. Another participant explained:

'... this is where the first vacancy [*in academia*] opened and that is why I chose this ODL institution. Initially it was not a matter of residential versus ODL' (Kelly, Female, Undergraduate)

Additionally, the participants did not retrospectively view this as a significant motivator to specifically remain in ODL academia.

Negative experience of the corporate world

Although many of the participants' experience of the 'corporate world' was limited to their training contracts to qualify as CAs, six of the participants expressed negative views of their experience in the 'corporate world'. Four had found working in a corporate environment to be demanding, stressful, with tight deadlines and a lack of compassion. The fifth participant included in this group considered the corporate world of finance to be "cold," and found her previous employment in a corporate setting to be monotonous and uninspiring. While Kelly realised early on that the corporate world (in her case, auditing as a profession) did not suit her personality type. She disliked working in the corporate sector and described the experience as 'a shock to [*her*] system'. Even after retrospective reflection and time spent in academia, the same number of participants still felt that their negative experiences in the corporate world was a reason to keep working as accountancy academics.

Being part of a community of scholars

The participants' prospective and retrospective opinions did not highlight this as a significant motivator for them to work as accountancy academics in an ODL setting. Only five participants (most of them male) stated that their decision to join academia was prompted by the opportunity to join a community of scholars. This finding was rather unexpected, given that millennials have been described as a group who value belonging to a community more than other generational groups (Seqhobane & Kokt 2021).

Enhancement of employee wellbeing

More than a third of the participants explained that their decision to become ODL accountancy academics was motivated by the desire to be taken care of by their employer. In this respect, one participant, Susan, stated:

'Yes, I have always perceived this institution to take care of [*its*] employees ... it always seemed as if this institution really cared about [*its*] staff. It definitely motivated me to become part of this environment.' (Susan, Female, Postgraduate)

Participants in general did not attribute their career transition to academia, or their decision to remain in academia, to being motivated by the factor 'enhancement of employee wellbeing'. This may be because of the belief that employees should take responsibility for their own wellbeing, because the ODL academic environment is already conducive to this. The prospect of doing research, the lack of clear career advancement opportunities and limited work opportunities in the corporate world presented as relatively unimportant factors for participants who opted out of their prior professional experiences.

Previous exposure to this open distance learning institution

Five of the 14 participants who are now accountancy academics had prior involvement with the ODL institution in question, which included performing work for the university, such as marking student scripts or having acquaintances within the institution. These experiences and their perceptions,

based on their familiarity, influenced them to become academics at the institution. Susan noted:

'Everything they said just seemed so wonderful and I knew that the ODL environment would be perfect for me.' (Susan, Female, Postgraduate)

Only four of the 14 participants had prior exposure to ODL having completed their university qualifications via a distance learning institution, while the others only attended residential universities.

Financial compensation as an academic

There is a perception that after working in industry for some time, one must accept a salary reduction to enter academia. Only four participants regarded the financial compensation as an academic to be good, which confirms that extrinsic motivating factors were not a significant motivator for the participants to become accountancy academics. This reaffirms that some millennials are willing to accept a reduction in salary to make the transition to another career, in favour of more work-life balance and the prospect of greater overall wellbeing (Wilson et al. 2014). A few participants also raised the idea of undertaking private work outside of academia, such as consulting work or marking exams for professional bodies, to augment one's salary to compensate for the loss in earnings.

While only four participants were prospectively influenced by financial compensation to join academia, all the participants retrospectively believed that the financial compensation of academics was sufficient when taking into consideration factors such as flexibility, autonomy, more time to spend with family and opportunities to work outside of academia to augment their income. This agreed with the findings of Daniels and Davids (2019) who reported that CAs in academia are more satisfied with their salaries than their counterparts working in industry. Daniels and Davids (2019) suggest that this could be because of CAs in industry having to work many more hours than CAs in academia for a salary that is comparatively only slightly higher.

Production of high-quality services

In contrast with the findings of Deloitte (2019), only four participants indicated that the opportunity to produce high-quality services (e.g. tuition or research outputs) motivated their decision to change careers and join academia. Nonetheless, more than half of the participants stated their desire to produce work of a high standard regardless of the environment they find themselves in, and it therefore did not influence their initial decision to pursue a career in academia or to remain as ODL accountancy academics. Peter explained:

'It determines wellbeing in a corporate or academic environment to have that motivation to deliver.' (Peter, Male, Undergraduate)

Work security as an academic

Only four participants cited work security as a motivational factor for joining ODL academia from industry. One

participant, Bhekizizwe, explained that he regarded ODL academia to be a stable environment in terms of work security, and noted that this factor was one of his 'top five motivations to enter academia, with autonomy and flexibility in the top two'. While only four of the participants initially regarded it as a motivator to join academia, nine of them retrospectively believed that work security is a significant motivator to join and remain in academia at the time of the interviews.

Opportunities to advance as an academic or into a leadership role

Only two participants identified the opportunity to be promoted to a higher post level or to a management position, as a driving force to become an accountancy academic. This is in line with the findings of Watty et al. (2008), who found that 'leadership opportunities' was not a significant motivator to become an accountancy academic. Kelly explained:

'... because I am a mother there are so many other things, that I almost do not want any more responsibility on that level, until the children are on a level where they can help themselves.' (Kelly, Female, Undergraduate)

However, five of the participants retrospectively revealed that opportunities for promotion should be a motivator to join and remain in academia.

Limited work opportunities in the corporate world

Only one participant, Peter, stated that although he had no particular desire to become a lecturer, he was grateful for the opportunity to work at the ODL institution in question because there were not many employment opportunities in the corporate domain at the time. Watty et al. (2008) also found that 'poor opportunities outside academia' was not an important motivating factor for becoming an accountancy academic. Much like the factor of work security discussed earlier, limited work opportunities in more recent times have influenced the retrospective views of participants, and eight participants regarded this as a significant factor to join and remain in academia in an ODL setting at the time of the interviews.

An unclear progression path in the corporate world

Only one of the 14 participants prospectively and retrospectively identified an unclear progression path in the corporate world as a motivating factor to join or remain in academia.

Research

Only one participant felt strongly that becoming an academic was motivated by the opportunity to do formal research, such as earning a higher degree or writing research articles.

In contrast, half of the participants acknowledged that they willingly embraced the opportunity to do research once they started work as accountancy academics, despite initial feelings of apprehension. This aligns with the findings of Watty et al. (2008), which revealed that accountancy academics experienced a value shift in their perceptions of

the importance of research soon after joining the faculty of a tertiary institution. Themba explained that research is time consuming and creates conflict because research is often more valued than teaching; however, he also remarked:

'I think as and when you grow as an academic and you accept that within an academic space research is important, then your view about research changes.' (Themba, Male, Undergraduate)

Maria stated:

'... research, to me, has been a very positive personal journey. And I think that made me a better teacher, especially now that I am a supervisor for students. It is not teaching in the sense that you are standing in front of them ... you mentor them, you coach them.' (Maria, Female, Undergraduate)

This shift in perspective regarding research was also evident in the research outputs produced by eight of the 14 participants. Notably, five of the six who had not generated any research outputs during their tenure were no longer employed at the ODL institution at the time of this study. Among them, one participant mentioned that the increasing pressure to conduct research had negatively affected his job satisfaction, which ultimately led to his departure from academia.

The 'Commitment to the lecturing profession' section provides more insights regarding the participants' career identity and whether they fundamentally grounded their professional identity in being lecturers or CAs.

Commitment to the lecturing profession

Career commitment, which millennials are not well recognised for, is conceptually comparable to career identity (Chudzikowski 2012). Therefore, in exploring millennial accountancy academics' professional identity, the participants were invited to describe their commitment to the lecturing profession and were also asked whether they viewed their professional identity as an accountancy academic as more important than being a CA. The participants were also asked whether they preferred to introduce themselves as accountancy academics or as CAs.

Most participants saw themselves primarily as accountancy academics, rather than CAs. However, it was clear that their CA identity held significant importance for them, and they valued the time and effort that went into obtaining that qualification. In addition, all the participants who were employed as ODL accountancy academics at the time of the study expressed a strong dedication to the lecturing profession and four of the six former ODL accountancy academics would consider returning to academia. Sureshni stated:

'... ten years down the line I do think I am an academic, I enjoy it. I think it is important for me, it gives me fulfilment and job satisfaction.' (Sureshni, Female, Postgraduate)

Many participants from this group of millennial ODL accountancy academics therefore appear to be comfortable with both identities: as lecturers and as CAs.

Conclusion

This research study regarded London's theory to be an appropriate theoretical lens to gain a deeper understanding of the motivations behind an individual's career choice – in this instance, to leave the corporate world to become an ODL accountancy academic. Situational characteristics in the context of London's motivational theory were considered within the accounting faculty of an ODL institution. The empirical findings regarding the primary research objective revealed that participants, from a prospective view, were mostly motivated by four intrinsic and one altruistic factor to become ODL accountancy academics. These factors included flexibility, improving society, teaching, autonomy, and learning and development opportunities. Other extrinsic and intrinsic factors were not significant motivators to join academia and perhaps surprisingly, research was among the least important of the factors to motivate prospective academics.

From a retrospective view, the participants generally agreed that their prospective motivating factors to join academia were aligned or enhanced when compared to their retrospective views, with one exception: teaching, as a factor, proved to be a less positive experience. This finding is somewhat concerning, given that the ideal is to appoint and retain committed and dedicated teaching professionals as academics. However, based on the participants' retrospective views and lived experiences, they were pleasantly surprised by the flexible and autonomous nature of the ODL accountancy faculty, which aligned with the research of Daniels and Davids (2019). This was encouraging for the purpose of staff retention, especially because the participant group seemed to be family and relationship-oriented, based on the interviews and their demographic information. Many interviewees also regarded the monetary rewards to be enough when making allowances for the flexibility and autonomy that the ODL environment granted them, as it allowed them to maintain a reasonable work-life balance. Career identity was the other component to London's (1983) theory of career motivation to be explored. The majority of participants preferred to introduce themselves as accountancy academics rather than CAs, citing their passion for teaching. The findings also revealed that the majority of participants were committed to academia as a profession.

This study only focused on CAs, thus the perspectives and experiences of members of other professional bodies, such as qualified Management Accountants, may differ from theirs. Only permanently employed current and former ODL accountancy academics were interviewed and their tenure might have influenced their views and experiences, which may not correlate with those of contract or fixed-term staff or those employed at residential universities. Moreover, professional identity was the only domain considered from London's motivational factors, while identity formation is a personal and ongoing process throughout life. Despite these limitations, the study could be relevant to distance education

institutions because it provided fresh insights in respect of the factors motivating millennial accountancy academics, who currently form the largest group in the workplace. Aspiring academics, ODL institutions, their human resource practitioners, professional bodies and relevant government departments will also value the guidance these research findings offer in terms of recruiting and retaining staff in accountancy departments. These findings therefore offer considerations when developing a workplace culture to increase organisational outcomes for universities and personal rewards for academics (Stewart et al. 2017).

Future research could extend to a different setting such as a residential university or may include temporary staff, other professional designations or generational groups. Future research could also consider the impact of COVID-19 on CAs' decisions to join or leave academia. The exploratory nature of the study with its focus on CAs from the millennial generation opens the field for future research, without pinning down variables and associations too early in the growth of knowledge within this area.

Acknowledgements

Competing interests

The authors declare that they have no financial or personal relationships that may have inappropriately influenced them in writing this article.

Authors' contributions

All the authors contributed to the conceptualisation and research design of the research study. C.L.M. developed the theory, performed the field work, processed, analysed and reported on the research findings. J.M. and C.C.S. supervised the research project. All authors were involved in discussions throughout the research project and assisted with the writing of the final manuscript.

Funding information

This research received no specific grant from any funding agency in the public, commercial or not-for-profit sectors.

Data availability

Data sharing is not applicable to this article as no new data were created or analysed in this study.

Disclaimer

The views and opinions expressed in this article are those of the authors and do not necessarily reflect the official policy or position of any affiliated agency of the authors.

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