

RETENTION OF SENIOR HIGH SCHOOL FINANCIAL ACCOUNTING TEACHERS IN GHANA: A QUALITATIVE ELEMENTAL ANALYSIS

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Abstract

Teacher recruitment, motivation and retention are key policy issues that the educational sector across the globe must give prior attention to if quality improvements are to be sustained. Teacher motivation and retention in the education sector is a matter of concern to all Ghanaians and as such the study sought to explore the level to which accounting teachers were motivated to stay committed to their profession in the Upper West Region of Ghana. The study employed purposive sampling technique to obtain data from 35 senior high school accounting teachers in the Upper West Region of Ghana. Open-ended questionnaire was the instrument used for data collection. Thematic content analysis was used in presenting the results. The study revealed that senior high school accounting teachers were not motivated with the implementation of study leave policy, non-recognition of higher qualification for their promotion in Ghana Education Service, autocratic decision making and the inadequate salary. It was therefore recommended that Ghana Education Service and the teacher unions should champion the course of accounting teachers to demand for improved conditions of service in relation to salary, study leave policy, recognition of higher qualifications (Masters, Ph.Ds) to avoid accounting teacher low retention.

Keywords: Teacher Retention, Motivation, Accounting Teacher, Financial Accounting and Ghana Education Service (GES)

Introduction

Organisations exist because there are human beings who direct their existence. It is important to note, however, that individuals are only assets in so far as they choose to invest knowledge and skills that benefit their organizations. Utuka (2001) noted that human capital is an important input and forms the basis for wealth creation. At the core of a nation's human capital formation is the teacher. Filak and Sheldon (2003) noted that although modern infrastructural facilities are essential in educational institutions, it is largely the work of the teacher that determines the degree of success or failure in the institution's effort to contribute towards the achievement of national educational development goals. It is the teacher who gives the institution its credibility and determines its character. Therefore, the role of the teacher in human capital formation is very critical and therefore whatever is required to boost the morale and retain teachers in our educational institutions is of paramount importance. The relevance of job satisfaction and motivation are therefore important to the long-term growth and development of any educational system. They probably rank alongside professional knowledge and skills, core competencies, educational resources and strategies as the veritable determinants of an educational system's success and performance (Filak & Sheldon, 2003). Just imagine what would have happened in the absence of qualified personnel in the security service, financial institutions, health service among others. The final outcome would have been short fall of competent personnel in such institutions. Therefore, the need to maintain staff with the requisite qualification and skills is paramount to the growth of every institution.

Teachers in Ghana, as elsewhere, are expected to render high job performance and the Ministry of Education (MOE) is always curious of the job performance of its teachers. Also, the Ministry of Education demands a very high measure of loyalty, patriotism, dedication, hard work and commitment from its teachers (Ubom & Joshua, 2004). The roles and context of educational motivational methods and tools cannot be over emphasized because high motivation enhances productivity which is naturally in the interests of all educational systems (Ololube, 2004, 2005). This explains why nations and organizations have become interested in motivation which leads to job satisfaction of their employees with the view to retain, maintain and utilize them to the best of their abilities. Most researches on teachers in Ghana concentrated on the recruitment of teachers and how it affects retention (Utuka 2001; Asmah, 1999), without examining what teachers are looking for in their work. According to Ingersoll (2001) recruitment programmes would not solve staffing problems in schools; instead, the organisational causes of low teacher retention should be considered.

Teacher attrition is a global phenomenon that requires critical attention from all stakeholders of education. It is a problem not only in developing countries such as Ghana but also in advanced countries like the United States of America. A review on teacher attrition by the International Task Force on Teachers for EFA (2010) defines attrition as "all permanent losses of teachers from the teaching profession, for whatever reason". The paper highlighted voluntary resignation and retirement as the two major driving forces for teacher attrition in many countries, which was described as unpredictable and predicable departure. Teacher attrition has grown by 50 percent over the past fifteen years, and the national teacher turnover rate has risen to 16.8 percent (Kain, 2011). In urban schools, it is over 20 percent, and in some schools and districts, the teacher dropout rate is higher than the student dropout rate (Kain, 2011). This high rate of teacher turnover in the U.S. school systems costs more than \$7 billion a year (Hernandez, 2007). Also, available evidence shows that, up to, 30 percent of new teachers posted in more deprived districts leave within the first 5 years in the USA (Darling-Hammond, 2001). Data on Ghana's situation reported that annually, 15.7% of teachers stop teaching to join other professions (Ingersoll, 2003). Cobbold (2007) laments that, policy makers and school leaders in Ghana face the challenge of retaining qualified teachers in schools to

ensure quality teaching and learning for all students. A national study (Quansah, 2003 as cited in Cobbold, 2007) reports a shortage of 40,000 trained teachers in basic schools, with 24,000 of these vacancies filled by untrained personnel in Ghana. Also, a report of a survey on teacher attrition in 2009 commissioned by the Ghana National Association of Teachers (GNAT) and the Teachers and Educational Workers Union (TEWU) revealed high teacher attrition rate in Ghana. The survey revealed that the Ghana Education Service (GES) estimates that about 10,000 teachers leave the classroom every year for other professions (GNAT, 2009). Furthermore, a study by (Baah, Otoo & Osei-Boateng, 2009) discovered that about 2/3 of teachers in all sectors of education in Ghana were dissatisfied and often abandoned their posts, because government was insensitive to their demands.

Furthermore, Ghana had about 33,185 teachers leaving the service within the period 2009 to 2013 (Asare, 2013). It is equally important to note that 40% of teachers sponsored by government to study further do not return anymore to their profession (Wushishi, Fooi, Basri & Baki, 2014). Education Sector analyses report indicated that teacher attrition increased from 2% in 2009/2010 to 4% in 2016/2017, where Upper West recorded the highest attritions (GES, 2016). The impact of teacher attrition is usually on high cost of recruiting, training and professional development, which negatively affect the financial stability of the country. In a broader example, developed countries, such as the United States of America, spend billions of dollars only to fight the menace of teacher attrition. For instance, The Organization for Economic Cooperation and Development (OECD) reported that an amount of three billion dollars was estimated to have been spent on teacher attrition in the United States (as cited in Karsenti & Collin, 2013). In a similar scenario, the Ministry of Education, Science and Sports (2008) disclosed that an amount of \$100,000,000 was budgeted to cater for the cost of teacher absenteeism and retention problems alone in Ghana. Also, total expenditure on Ghana education as proportion of government expenditure ranged between 21% to 28% and this expenditure is heavily incurred on teacher retention (MOE, 2018). This therefore means that teacher attrition is the biggest hurdle to a country to achieve global policy such as Free Compulsory Universal Basic Education (FCUBE) and Millennium Development Goals (MDGs).

In Ghana, it is worthy to note, however, that many educational policies employed by various governments have sought to expand physical infrastructure and enrollment; but have fail to pay a special attention to the relevant roles of teacher attraction and retention. For instance, the Free Senior High policy has increased enrollment in 2017/2018 from 68% to 85% without corresponding increase in teaching force (MOE, 2018). Also, educational policies such as the Free Compulsory Basic Universal Education (FCUBE), school feeding programme, capitation grant and the Model Senior Secondary School policy were all implemented to aid the achievement of Strategic Development Plan in 2015 (Ministry of Education, 2013; Adam, Adom & Bediako, 2016). The results of these measures were increased enrollments in schools, which required adequate number of well qualified, highly competent, motivated and dedicated teacher workforce (Cobbold, 2015).

Recent Interventions of Teacher Attrition in Ghana

Every meaningful profession or association wish that its competent trained staff will stay with them for a long time, therefore, it is important that organizations do well to retain its human resource in order not to lose their competent members to other competitors. Samah and Aisha (2008) indicated that an enormous number of teachers are leaving their jobs. The challenge is much greater at the senior high level, especially for the accounting teachers who could easily switch from the teaching profession to accountancy or auditing practice. Most of the people who enter the teaching profession these days do not take it as a lifelong career. Some teachers find themselves in the teaching profession due to nonexistence of job opportunities while others also consider teaching as a stepping stone or

a spring board to enter into other professions (Koomson, 2005). It may even be the results on these and other research works related to teacher retention that led the Government of Ghana to introduce the Single Spine Pay Policy which came with the payment of retention premium, responsibility and vehicle maintenance allowances to teachers. Government in recent times, have also cut-down study leave quota, especially for humanities including accounting. Government rather encouraged teachers to upgrade their knowledge through distance or sandwich learning mode. All these initiatives were to ensure the continuous stay of teachers in the classrooms (Ministry of Education, 2012). Despite this, the number of teachers leaving the profession is still on the ascendancy, creating teacher shortages. On 8th August, 2013 at the 4th Ashanti Regional Quadrennial Conference of GNAT in Kumasi, Mrs. Irene Duncan-Adanusa, the then General Secretary of Ghana National Association of Teachers (GNAT), disclosed that an estimated number of 33,185 teachers had abandoned their post in recent years to seek other high paid jobs and greener pastures (Graphic.com.gh, 15th August, 2013).

Earlier studies on teacher attrition revealed that most of the people who enter the teaching profession do not take it as a lifelong career. It is sad to note that, some teachers find themselves in the teaching profession due to nonexistence of other job opportunities while others also consider teaching as a stepping stone or a spring board to enter into other professions (Koomson, 2005; Kwarteng, 2014). Such teachers leave the teaching profession with the least chance they get and this situation creates teacher shortages in our schools (Kwarteng, 2014). HakiElimu (2010) believed that retention of teachers depends upon incentives for teachers posted to remote schools; upgrade of licensed teachers, and ensuring opportunities for professional growth through in- service training. Also, other studies investigating why Ghanaian teachers leave their profession cited low salaries, low status (prestige), lack of support from government, lack of participation in decision making and lack of opportunities for promotions as the major factors (Van den Berg, 2002; Sam, Effah & Osei-Owusu, 2014; Wushishi, Fooi, Basri, & Baki, 2014; Cobbold, 2015). Cobbold (2015) explored strategies to retain basic teachers in Ghana and cited poor conditions of services, delays in promotion and insufficient numbers of people preparing to teach as reasons for teachers leaving the teaching profession. Also, Sam and Effah (2014) explored issues of teacher retention in Ghana and cited lack of incentives in the teaching profession, delays in payment of teachers' salaries, poor condition of service, low prestige and unfriendly classroom environment as reasons for low retention of teachers. However, a critical analysis of these previous studies was that majority of the studies were conducted in other subject areas other than financial accounting which had diverse job opportunities as compared to other subjects. Also, some of these previous studies were conducted before the introduction of some government policies to retain teachers, especially the Single Spine Pay Policy, New Teacher Promotion Policy, Teacher Housing Scheme and Teacher Licensing, and as a result, there is the need to identify why teacher retention is still low despite numerous interventions to retain teachers.

Purpose of the Study

The study was to assess the influence of

1. staff development policy on accounting teacher's retention in senior high schools.
2. school administrative practices on accounting teacher's retention in senior high schools.
3. current teacher salary level on accounting teacher's retention in senior high schools.

Research Questions

1. How does staff development policy influence accounting teacher's retention in senior high schools?

2. How do school administrative practices influence accounting teacher's retention in senior high schools?
3. How does current teacher salary influence accounting teacher's retention in senior high schools?

Methodology

This study was qualitative situated in a constructive paradigm. It aimed at investigating how staff development policy, school administrative practices and current teacher salary levels influenced the decision of teachers, if any to quit the teaching profession in the Upper West Region of Ghana. The intent of the study was to analyse these issues qualitatively to generate some understanding of how these factors influenced accounting teachers to vacate their jobs. The target population for the study comprised all senior high school accounting teachers in the Upper West Region of Ghana. Accessible population of the study excluded accounting teachers who were on study leave and those who were not present at school during the researcher's visit. Senior high school accounting teachers were targeted because they were graduates with accounting degree and had greater opportunity to switch to other professions such as accountancy, auditing, taxation, banking, insurance among others if their present job was not yielding the required satisfaction. Therefore, attrition was likely to be high among accounting teachers unlike their colleagues in the other subjects who have limited options to switch. Also the accounting related degrees were in high demand in the banking, insurance, microfinance and industries and, therefore shifting patronage from the accounting teacher to other sectors was highly anticipated.

Purposive sampling procedure was employed to recruit 38 accounting teachers from 30 senior high schools in the Region. This procedure was used because accounting teachers had better understanding of the elements that motivate them to stay at post and a greater opportunity to switch to other professions if their present job was not yielding the required satisfaction; and therefore, could provide better responses to the issue at hand. Open-ended questionnaire was used to collect data. The open-ended questionnaires provided opportunity for the participants to freely express their opinions in relation to the influence of staff development policy, school administrative practices and current teacher salary levels on their attrition in senior high schools. The questionnaire was grouped into two sections. Section A sought the background information of the respondents while section B sought information on the possible influence of staff development, school administrative practices and current salary levels on accounting teacher's attrition. In all, 35 questionnaires were retrieved, yielding a return rate of 92%. Data collected were analysed thematically. All ethical considerations were followed.

Results and Discussion

Background Information

Results from the analysis showed that 29 of the participants were males while 6 were females. The results revealed that accounting teaching profession was mainly male-dominated. In Africa settings, the men usually hold the responsibility of providing for the family and therefore their quest for high salary would be high as compared to their counterparts' female teachers who perform supporting roles at home and always prefer spending quality time with the family to gaining high income. The female teachers therefore were more likely to remain in the teaching service even if their salary level were low. The male teachers have the potency of switching from the teaching service to other occupations if they get the least chance to earn more and hence the likely high attrition among accounting teachers.

On highest educational qualification, 28 teachers held bachelor's degree in accounting, 4 are master degree holders while three were holders of Higher National Diploma from polytechnic. In Ghana per the National Teaching Council standards, the minimum qualification for teaching at the senior high school bachelor's. This suggests that most of the accounting teachers had the requisite qualification to teach at that level. On professional qualification, 33 of the teachers had Bachelor of Education (B.Ed.) degree with holding Bachelor of Science (B.Sc) degree suggesting that most of the accounting teachers selected for the study were professionally trained to teach.

It was also gathered that 25 of the teachers have 1-3 years teaching experience, 5 had 4-6 years while 4 had at least 6 years of teaching experience. This indicated that majority of the accounting teachers had not gained more teaching experience and still need to learn more of the pedagogical knowledge. It also came to light that 20 teachers preferred to remain in the teaching profession despite its disincentives, 13 opted for accounting/auditing profession with 2 advocating banking or finance managerial position. Fifteen of the respondents however wished to switch to other profession thus facilitating attrition. The conclusion is that most of the teachers prefer staying with the teaching profession even though their motivation may be low.

Influence of staff development policy on accounting teacher's retention

The purpose of this objective was to explore how staff development policy influence accounting teachers' retention. Comprehensive insightful qualitative thematic content analysis was done on the data collected from the open-ended questionnaire to thoroughly understand the situation. Following the flexibility in qualitative studies some themes emerged. The main themes obtained from the results were regular in-service training, quarterly workshops, study leave with pay, recognition of higher qualification and promotions to higher rank.

Regular In-service training

In-service training is an important component of staff development package that assist teachers to learn and acquire new content knowledge, pedagogy and teaching skills. However, the study found that accounting teachers were not often given in-service training compared to their counterparts in Mathematics and English Language. They described the situation as appalling and too bad for effective teaching and learning. One of the teachers said

"... We do not organise in-service workshops in the business department and no one organised in-service training for us to learn new ideas and skills, so we are teaching on without in-service training" (Teacher A).

Another teacher commented on the issue as

" ... I have been teaching in this school for over three years now, but I cannot remember when he had in-service training programme to equip my content knowledge" (Teacher B).

It is worthy to note that education systems should seek to provide teachers with opportunities for in-service professional development in order to maintain a high standard of teaching and to retain a high-quality teacher workforce. Mihans (2008) suggested that mentoring programmes should be available to teachers at all levels and that administrative support for teachers should be a priority in all schools.

HakiElimu (2010) believed that retention of teachers depends upon opportunities for professional growth through in- service training.

Quarterly Workshops/Seminars

It was realised that accounting teachers do not get the opportunity to attend quarterly workshops or seminars to update their knowledge to be abreast with current issues in the subject area. Chand (2013) had observed that modern accounting is not merely concerned with the record-keeping but rather range of activities involving planning, controlling, decision making, problem solving, performance measurement and evaluation, coordinating and directing, auditing and tax administration through Information Communication Technology which call for upgrading of knowledge. In supporting this, one of the respondents indicated that

“... attending yearly workshop is a major challenge for us, to then talk of quarterly one. Most workshops are organised and sponsored for mathematics and science teachers to attend. Those of us teaching accounting are not considered at all for these workshops. Our subject association do not organise workshops for us to attend. Even if they do organise, the school administration would not support you to attend since less priority is place on elective subjects like accounting” (Teacher C).

The study found that much gap is created between acquired knowledge and practical knowledge for teaching accounting. Workshops and seminars are important avenues for teacher’s professional development and hence there is the need for all teachers to participate in one workshop per an academic year to enhance his or her teaching skills and knowledge.

Study leave with pay policy

Most of the participants were not satisfied with the administration of study leave policy by GES. They indicated that the study leave policy administration was highly discriminantly in terms of the one-subject one teacher and little quota policy adopted by GES for accounting. The position by Ghana Education Service is valid because Cobbold (2007) observed that human resources policies such as the study leave have enabled most teachers to upgrade their academic qualifications however, a greater majority (about 70%) of such teachers do not return to the classroom after their studies. The teachers indicated their quest to do further studies was for personal reasons but not the availability of study leave policy. Some expressed their desire to teach at higher education level and therefore wished to read masters’ degree to equip themselves with the necessary content knowledge and methodology skills. One of the teacher’s quick to say

“ ... My decision to embarked on further studies was purely personal decision but not because of the availability of study leave policy because it is just not accessible to business education teachers. I therefore wonder if the supposed government intervention such as study leave is enough to prevent the high rate of teacher attrition, especially, in the case of accounting teachers who least benefit such package. This intervention may be good, but to the extent that salaries for teachers remain so low, the teaching profession will continue to be a ‘stepping stone’ for more rewarding jobs”.

It therefore meant that the study leave policy has little influence on teachers' decision to further their education and hence could not influence them to stay at post.

Recognition of higher qualification in Ghana Education Service

The study found that GES recognises qualifications to first degree level, but qualifications above this level is not given much recognition. Master's degree and other professional qualifications are not recognised in GES for promotion. Teachers wish to pursue various masters' degree but not for the purpose of their work in GES. They rather aimed at teaching at higher education or switching their job from teaching to other rewarding avenues. One teacher (28 years) have this to say

"... I will read masters in teacher education because it would equip me with the necessary pedagogy and knowledge to teach at the colleges of education across the country. if i get the master's degree, i can apply to teach at the college" (Teacher, Z).

According to the teachers, teaching at the high school level is unattractive and little rewarding. The teachers wish to pursue programmes that will aid them to switch from teaching profession to other lucrative and more rewarding avenues. They feel that continuing teaching will end them in poverty and dejected living standard when they retired from active service.

Another respondents had this to say

"... I am currently pursuing MBA in Accounting because it will afford me the opportunity to move to financial institutions or industry practice where i will be paid higher than GES salary. He added that the teaching sector is not just attractive at all for a young people, so i decided to do this programme so that i can switch to a field where my services and knowledge will be more rewarded. I have decided to read MBA because even the M.Ed. programmes do not lead you to get promoted in GES". (Teacher Q).

The overall effect of this is that, accounting teachers were likely to quit teaching in the near future if higher degrees are not recognised. This finding was in line with that of Kwarteng (2014) who hinted teachers consider teaching as a stepping stone or a spring board to enter into other professions. Further, Chediel (2010) hinted that teachers abandon the teaching profession to pursue further courses at the postgraduate level such as law, administration and information technology. Cobbold (2007) also, observed that human resources policies such as the study leave policy have enabled most teachers to upgrade their academic qualifications however, a greater majority (about 70%) of such teachers do not return to the classroom after their studies.

Promotions to higher ranks

This study found that Ghana Education Service promotion process is bureaucratic and bias in nature. Participants were of the view that GES usually fails to do comprehensive assessment of applicant for promotion.

One of the participants said,

"... promotions within GES are normally based on long service but not one qualification. No matter your higher qualification, it does not guarantee you to be

promoted from principal superintendent to assistant director. The worse of it all, is the kind of discrimination, biases and nepotism associated with promotions. This will result in me leaving the service after obtaining a higher qualification''. (Teacher M)

Despite the fact that Ghana Education Service through the Ministry of Education have in recent times resolve to use an aptitude test for promotion of staff, the practice has not change the situation of biases and nepotism inherent in the interview process for promotion. It is likely to push teachers to leave the teaching profession where there is lack of opportunities for promotion, (Cobbold, 2015).

Influence of school administrative practices on accounting teachers' retention

The object of the second research question was to find out how school administrative practices influences accounting teacher's retention. Accordingly, research question two was formulated as *how do school administrative practices influence accounting teacher's retention in senior high school?* To solve this research question, the administrative practices of various schools were used as test on attrition. The major concern was the supportive nature of the school environment with regard to the interactions among teachers, their head and parents.

The study found that accounting teachers were less likely to quit from a particular school if the administrative practices of that school were poor. One accounting teacher 'G' (29 years) have this to say....

The administrative practices of my school is poor and could not influence me to quit teaching, even though my school has unfriendly relationship between teachers and school management. Why should i quit teaching profession because of school administrative practices? [emphasis added]

Another teacher 'H' (30 years) said that: *my school administrative practices is not good, but nothing is perfect in this world, so i think my school administrative practices might have been better than some other schools even though it is not the best for me. There is no encouragement for hard work and continuous effort in my school which challenges me to work harder. But i will not quit my school because of few negative tendencies since there is nowhere cool.*

These findings were in line with Herzberg's Two-Factor theory, where he explained that dissatisfaction (hygiene factors) could leads to avoidance of work while satisfaction (motivators) leads to attraction to work. Due to the laxity and flexibility in qualitative studies, some themes were also discussed as follows:

The nature of administrative practices

Leadership style of school administrators have the potency of causing attrition or maintaining teachers in the school. It is expected that there would be a cordial relationship between head of schools and their colleague teachers. But it was fought that teachers were dissatisfied in the nature of administrative practices. They cited poor administrative procedures, lack of staff support, lack of physical, technical and financial resources, very discriminative and discretionary power play and favouritism in administrative dealings among others. Accounting teachers therefore harboured some hatred for their school heads because of the nature of administrative practices adopted by the heads.

Decision making in school

In democratic society like the school environment, it is expected that decision making would be open, fair and involved all staff. Teachers expect school environment to be collaborative and supportive for them and students through a collective decision making. It was however, fought from the study that most school administrators run the closed system of school administration where decisions were taken in secrecy. The teachers added that there is lack of opportunities or little for most staff to contribute to decision making at any meaningful level and therefore it has the tendency for one to quit the teaching profession. This finding is in line with the study by Van den Berg (2002) who established that lack of participation in decision-making by teachers has the potency of teachers leaving the school for another school or for different job. The apparent neglect in decision making was happening so much in one school to the extent that an accounting teacher 'I' (29 years) who had taught for three years indicated.*decisions in my school are taken by the head and some few close friends without any suggestions or inputs from other teachers. Teachers finds it difficult to express their views on decisions at staff meetings because of intimidation and victimization by authorities. I may consider leaving this school for another school because of this, but i will not quit teaching profession. My headmaster ran the administration as one man show where decisions are taken exclusively to the detriment of teachers.*

The apparent lack of opportunities for staff contribution in the administrative procedures of the schools might have caused hatred between teachers and their top management. Taking key decisions that affects the well-being of teachers without their inputs lead to non-compliance with the decision. Head of schools may therefore have to use strict administrative orders to get things done and this would not result in greater efficiency as observed by Nayak (2011) that, headmaster in democratic school setup usually accept and profess democratic values that result in greater efficiency as decisions are carry out in groups. Also, Nayak (2011) indicated that people will act most wisely when they carried out their own decisions. The school as cooperative society has to be run on sound principles of cooperation. He added that when every member of the school feels that his or her ideas are sought, and respected by the head of the school, the group morale becomes strengthened and therefore greater support for executing policies that inure to benefits of the learners.

Communication flow in the school

Effective communication is a leader's most essential tool for executing the essential job of leadership: inspiring organizational members to take responsibility for creating better future. It is therefore required of school heads to communicate effectively for the teachers to be informed and have complete knowledge of the circumstances in the school. However, the study fought that there is poor levels of communication and distance between teachers and their school heads as a result of the close administrative system operated by the school heads. This was what teacher 'J' (27 years) have to say.... *There is absolute lack of interactions between the school administration and the teaching staff. Due to this, there is no timely free flow of information from school administration to the teaching staff. I expect transparency and free flow of information in the school, but that has not been so. I am not happy with this situation, but I will only manage to stay in this school for sometimes, since transfer is not comfortable for me.*

It could be deduced that the teachers perceive the administrative challenges to be self-creation and therefore a change of leadership may result in better communication flow and consequently their consolation for their continuous stay in the school and teaching profession

Distribution of Positions in the school

It is the expectation of every teacher that he or she would be given some responsibilities in the school as way of transforming his professional development. But the study found that positions or roles were distributed on the basis of favouritism, nepotism, loyalty to authority and other relations. Teachers expressed their apparent dissatisfaction and questioned the criterion for assigning the roles. Accounting teachers were of the view that positions should be shared based on your expertise, professionalism, experience and long service as required by Ghana Education Service policies. Teachers' complaint bitterly about the way Ghana Education Service relent on their monitoring function to ensuring compliance with their policies.

This situation is too glaring in some schools that one teacher 'K' (28 years) has this to say... *Sharing of positions in this school is about who knows you and like you. How can you make a non-professional teacher to be a senior house master? This is totality unaccepted according to Ghana Education Service policies.*

Equally another teacher 'L' (30 years) could not hide his frustration that... *i have been teaching in this school for the past seven years, yet my junior teachers who came after me have been given various responsibilities and i don't have any. This is demotivating and demoralises my spirit of teaching. I may consider taking transfer from this school to another school which may be better.*

It was realised that accounting teachers were dissatisfied with the manner of which positions were shared and this affect their motivation to teach even though they would not quit the teaching profession. This is in conformity with Herzberg (1996) assertion that motivators such as recognition (in this case, giving position/role) could not cause person to avoid work, only hygiene factors could do.

Influence of teacher salary on accounting teachers' retention

The object of the third research question was to find out how the current teacher salary could influence their retention. Research question three was formulated as; *to what extend do current teacher salary influence accounting teacher's retention in senior high school?* To address this question appropriately, teachers were made to express their views as freely as possible using salary as test on retention. Following the nature of qualitative research, some interesting themes emerge, which were discussed. The themes that emerged include the fairness of current pay structure, teacher salary verses their workload, their qualification against their salary and their salary against the economic realities of Ghana.

Fairness of the current pay structure

Pay equity is an important ingredient to ensuring that teachers as organisation members commit to their work and employers. Indeed, employee satisfaction with pay is essential for their overall job satisfaction, though it is not usually a strong determinant of job satisfaction (Spector, 2006) The government of Ghana in 2009 introduce the Single Spine Pay Policy to ensure pay equity and parity (Ghana Business & Finance, 2011). Ghana Education Service employees, more especially teachers were not an exception to this pay structure. Teachers were full of joy and high expectation after they read that lower rank persons in the Ghana Police Service were receiving high salary. But their high expectations were met with mix feelings after the single spine was fully implemented in 2010 (Ankomah, 2013). It was therefore, found in the study that some teachers were satisfied with their level of compensation but others were sentimental as they touted that: ... *well my salary is compensatory to me, just that, when i compared to other sectors like those in health service, security services, audit service and Ghana revenue authority i get a little disturb because all of us holds the same qualification and yet their salaries are better than mind.*

Another teacher 'M' (27 years) have this to say...*there is no fairness in the current pay structure, my wife as a nurse receive more salary than me, who have the same qualification. in fact, I think that something should be done with teachers pay because it is just a peanut and cannot sustained my family in this hard economic situation. I will quit teaching profession to other sectors like audit service if i get the opportunity because of pay discrimination [emphasis added]*

The continuous lack of equity in teachers' compensation is increasingly demoralising their effort as described by the participants. This may likely escalate high attrition with its associated consequences of inexperienced teaching force, slow productivity, high cost of recruitment, training and induction. To redeem such a situation, it is important to pay special attention to Feng's (2014) multinomial logic hazard analysis that higher salaries may help retain teachers in the field and improved working conditions may help reduce teacher mobility within the profession. HakiElimu (2010) also believed that retention of teachers depends upon incentives (salary) for teachers posted to remote schools. Also, Cobbold (2015) posits that teachers in Ghanaian public schools quit their post because they are not satisfied with their salaries. Indeed, the continuous dissatisfaction of teachers as result of low salaries has the potency to increase high attrition among accounting teachers.

Teachers salary verses their workload

The study also found that teachers had issues concerning their current salary against their workload. Some participants found their salary to be adequate. Those teachers have the will to stay. They showed their joy in embracing their salary by expressions that:

.... I cannot complaint so much about my salary against my workload. I think my salary is equitable to the amount of work i do in a month and for that matter i will not leave the teaching profession based on salary. There is a lot of flexibility and laxity in the teaching job as compared to other 'so called' high pay jobs. For me, teaching provides more time to attend to my social and personal issues. I will prefer to be teaching with the current condition of service. [emphasis added]

From the study, there are some teachers who have the enthusiasm for teaching, despite, the current salary against the amount of work involved, they would prefer to stay in teaching profession because of the love, passion and enthusiasm for the job.

Teacher 'N' (28 years) has this to say... *my salary is woefully inadequate because colleagues in other sectors are earning high salary than me. The work of the teacher is not just in classroom, it involves students counselling, marking, discipline and a whole lot. So, he thinks teachers are not adequately compensated. However, he will stay in teaching profession since he can upgrade one day to be a university lecturer, where the salary is better.*

From the study, the workload of the teacher is parallel to the salary being received. If the output of the teacher is well measured, then it is expected that teachers would have earned a little higher in order to retain them in their profession. Teachers measure their workload to be a somehow involving as compare to the salary being received. But salary did not influence the decision of teacher to quit teaching profession, since salary is not a strong determinants of job satisfaction as alluded to by Spector (2006) that employee satisfaction with pay is essential for their overall job satisfaction, though it is not usually a strong determinant of job satisfaction. This finding also collaborates with finding of Adoniou (2013) that teacher attrition in Australia is not only money that forces teaching professionals to quit since higher pay did not help to improve teacher retention. According to the

study, in spite of all the increment in teachers' salaries, they still quit the profession due to poor working environment and conditions.

Teacher salary verses qualification

The major reason for the introduction of single spine salary structure by the government of Ghana was to reduce disparities and inequalities in the pay structure of same qualification and same work (Ankomah, 2013). Almost, all accounting teachers felt that their salary is not compensatory as compare to their qualification as degree holders. In most often than not, the teachers make comparison of their salary to the security forces and nurses where all of them hold the same qualification. In the light of this, teacher 'O' (34 years) decries that... *my salary is completely inadequate to cater for my family. How can i pay for my ward school fees at the second cycle or tertiary institution with this meagre salary? Unless i go in for bank loan, yet my colleague degree nurse can comfortably pay for his ward tertiary fees.*

Also, teacher 'P' (36 years) said.... *i have been teaching for the past 8 years in Ghana Education Service at senior high, yet my gross salary is far lower than the net salary of first degree holder in Ghana Revenue Authority. This is completely unfair, but i shall stay in teaching profession because of lack of jobs. I must add that the teaching job like other professions, affect human life because whatever information i pass on, it will be passed to future generations, this affects a whole society and hence there is the need for more experience people to stay, but if the salary will continue to be meagre i will definitely quit when i get the opportunity. [Emphasis added]*

Most of the teachers who found their salary to be inadequate had intention to leave the profession if they got opportunities elsewhere. This finding is collaborated by Alugchaab (2011) who concluded that more teachers are likely to leave the teaching profession if any better opportunity presents itself. This finding is in line with Seniwoliba (2013) that there is a general perception of inequity among teachers whenever they compared themselves with others in other profession. This perception of inequity held by teachers often causes emotional trauma and demotivating for the teaching profession. Teachers begin to develop sentiments and hatred for the work they do. It is evident that teachers' salary has the potency to influence their stay, because, they will quit teaching profession as opportunity presents itself.

Teachers' salary verses economic reality

The economic fluctuations in recent times in the country has bring forth some hardship among the citizenry. Various employees and employers in both public and private sector have been affected with this economic downturn, and teachers are not an exception. Teachers indicated that there is rising prices of goods and services, rising depreciation of the cedi against major foreign currencies, high interest rate among others and that their salary is completely inadequate to cater for their basic needs. Some teachers could not hide their frustration when teacher 'Q' (34years) intimated that... *my salary is completely inadequate to cater for my family basic needs. My purchasing power has dwindled as compare to the time single spine salary started. I cannot really feel the real worth of my salary now because, its less for me to buy food stuffs and pay my children school fees.*

Another teacher 'R' (27 years) said...*The teacher take home salary is too low such that it is nothing to write home about and cannot help me to meet my basic needs as a family person. The economic situation now called for adjustment in teacher's salary for them to meet minimum living standard as compare to other professions, otherwise i may swift to sectors that pay better salary.*

It is important to note that there is general dissatisfaction among teachers in connection with their salary against economic realities. The salary of a teacher as component of condition of service is

dependent on the general economic outlooks. Teachers measure the amount of salary receive against the quantity of goods and services they could afford. On the basis of this measurement, teachers conclusively indicate that their salary is far lower than the demands of the economic they have to meet.

Conclusion

Accounting teachers have various concerns about their level of motivation. Accounting teachers were willing to teach well and stay in teaching profession if they were allowed to participate in decision making at school, they would have shown high-motivation and efficiency to work hard in the classroom. But this is not the case as they show lackadaisical attitude in their work since they are forced to accept decisions taken by their superiors.

Accounting teachers were willing to stay in the teaching profession if their current salary is adjusted for them to meet their basic needs and demands. What it means is that should they stay, their major concern would be about their salary and the absence of adequate salary might force them to use various means of getting money such as collecting money from their students and some may either engage in commerce business to the neglect of their classroom duty. Also, the issue of regular-in-service training, seminars and study leave policy have been overlook by stakeholders as indicated by accounting teachers. This has the potency of producing poor accounting results since teachers would not have the opportunity to upgrade their skills, knowledge and experience.

Some accounting teachers were willing to upgrade their knowledge through further education with the aim of getting promotion or teaching at higher educational institutions. Most of these teachers indicated that if they do self-financing of their studies, they might feel discouraged and demotivated to return to classrooms after their further studies. The end results of this situation would be that more experienced and knowledgeable accounting teachers would quit teaching profession, leaving only the young, inexperienced and less knowledgeable teachers to be at post. This has the tendency of producing poor accounting results for students. Accounting teachers were equally willing to stay in teaching profession despite delays in promotion whenever they acquired higher qualification. Their decision to stay at post was not intentional, but its attributable to lack of job opportunities. The implication of this situation is that, the Ghana Education Service would lose competent and qualified staff should any opportunities arise.

Recommendations

The study found that staff development related matters (in-service training, workshops, study leave with pay policy, recognition of higher qualification in Ghana Education Service) have greater influence on accounting teacher's motivation and attrition in senior high schools. Accounting teachers expressed dissatisfaction on how poorly the study leave policy is administered and the way Ghana Education Service refused to recognised higher qualification like masters and Ph.Ds in promotion. It is therefore recommended that the Ghana Education Service should recognise higher qualification for promotion and re-examined the administration of study leave policy to cover accounting teachers. The Ghana Association of Business Education Teachers (GABET) should organise regular in-service training, seminars and conferences for accounting teachers to update their knowledge.

The study also found that accounting teachers were not comfortable with the school decision making process and distribution of roles. It is recommended that school authorities should create school environment that values and includes teachers in decision making about how to improve learning outcomes, student's welfare and validity of the school.

The study further found that accounting teachers were dissatisfied with their level of salary. They see it as unfair, low as compare to economic reality and non-commensurate with their qualifications.

It is recommended that GES and the teacher unions should champion the course of accounting teachers to demand for better salary as part of their conditions of service.



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