

Motivating senior high school accounting teachers to stay at post in Ghana: A tripartite elemental analysis

Joseph Tufuor Kwarteng

Department of Arts and Social Sciences Education, University of Cape Coast, Ghana

Abstract- If productivity before motivation proves elusive, then it is wasteful to ensure consistent preaching of same. The best rather than discretionary approach is to apply the complete reversal of this working guideline. Efforts need to be channeled to motivating teachers to measure up to the required standard of performance. But it would be untenable if the teachers concerned did not require any more motivation. This necessitated the need to explore the level to which teachers, notably accounting teachers, were motivated to stay committed to duty. The motivational elements used in the study were salary, administrative practices, and the study leave policy. In all, 120 accounting teachers from senior high schools in the Central Region participated in the vignette administration. The study revealed that the senior high school accounting teachers were not motivated by their level of salary. They perceived apparent injustice and inequity in terms of qualification and workload in determining the salary. They believed that given the economic reality, the salary was not adequate. The administrative practices could neither motivate them. They blamed it on autocracy in decision making which was evidenced by poor communication and poor collegiality and coordination. The study leave policy had lost its real significance among the accounting teachers. It was indicative that the accounting teachers were searching for better avenues to quit the contract with Ghana Education Service for the fact that they were not motivated. Accordingly, it was recommended that Ghana Education Service remained proactive to address the problems in accounting teacher compensation packages to avoid accounting teacher attritions.

Index Terms- Ghana, school, accounting, teaching and learning resources, teachers, learners

I. INTRODUCTION

It is the pride of every student to have the privilege of a teacher in an organized environment for effective teaching and learning. Imagine how difficult the teaching and learning process will be without the teacher at the centre of affairs. Foroajalla (1993) noted that capital and natural resources are passive factors of production; human beings are the active agents who accumulate capital, exploit natural resources, build social, economic and political organizations and carry forward national development agenda. There is always the need for someone with the requisite ability and qualification to be at the helm of affairs in whatever institution one finds oneself. Besides, come to think of what will happen in the absence of qualified personnel in the police service, hospitals, banks, churches, schools, among others. The end result will not fall short of being calamitous for such

organization. Therefore, the need to maintain staff with the requisite qualification and skill is paramount to every institution.

It is worthy to note, however, that many educational policies employed by various governments have sought to expand physical infrastructure and enrolment; but have failed to fully pay attention to the essential roles of teacher attraction and retention. Mention can be made of policies such as the Free Compulsory Universal Basic Education (FCUBE), the School Feeding Programme, and the Model Senior Secondary School Policy. The results of these measures are increased enrolments in schools, which have called for an adequate number of well-qualified, highly competent, stable and dedicated teacher workforces (Cobbold, 2007).

Human resource policies such as the study leave policy have enabled most teachers to upgrade their academic qualifications (Cobbold, 2007). However, a greater majority (about 70%) of such teachers do not return to the classroom after their studies (Quansah, 2003). It is widely recognized that teachers are central to students' success. To a larger extent, they play an important role in transmitting cultural and social values, such as tolerance, dialogue and gender equality, etc. (UNESCO, 2011). Due to these vital roles teachers play in the education of students, various governments continuously develop policies that will help attract and retain the best quality of teachers. Yet, many of the teachers are leaving the schools and the profession every year, particularly, in poorer, lower-performing schools (Issue Brief, 2008).

The concept of Teacher Attrition has been defined by many authors and schools of thought. Teacher attrition is not a myth and has been an ongoing global concern for years. Mark and Anderson (1978), Murnane (1981) Quartz et al., (2005) suggest that working conditions play a substantial role in decisions of teachers to leave teaching in a particular district, and they contribute to decisions to leave the profession altogether. It is interesting to note that teacher attrition in itself is not necessarily bad – it depends on the kind of teacher who leaves. If the teacher who leaves is not a trained or qualified teacher, then, it becomes good for the students, the school and the economy at large. However, if a trained or qualified teacher leaves, then, it becomes a great deal of a problem. This is because the future of the students as well as the educational sector will become gloomy. Indeed, the acute shortage of qualified teachers presents one of the biggest hurdles to a country to achieve global policy goals such as Universal Primary Education (UPE) and Millennium Development Goals (MDGs).

Recent Interventions of Teacher Attrition

It is the expectation of every profession and association that its competent members stay with them for a very long time,

possibly to eternity. As a matter of fact, organizations that do not put emphasis on retaining its human resource may find themselves in quagmire of despondency as their competitors may outwit them in the strategic employment of their human resources.

Samah and Aisha (2008) indicate that an enormous number of teachers are leaving their jobs and/or moving to other jobs. The challenge is even greater at senior high. It may even be on the back drop of these and other research works related to teacher attrition that led the Government of Ghana to introduce the Single Spine Pay Policy. This notwithstanding, the number of teachers leaving the profession is still on the ascendency. On 8th August, 2013 at the 4th Ashanti Regional Quadrennial Conference of GNAT in Kumasi, Mrs. Irene Duncan-Adanusa, the General Secretary of Ghana National Association of Teachers (GNAT), disclosed that an estimated 33,185 teachers had abandoned their post in recent years to seek greener pastures (graphic.com.gh, 15th August, 2013).

Previous studies investigating why Ghanaian teachers leave the profession cited inadequate salary, chronic prestige deprivation, and lack of opportunities for promotion as the major factors (Bame, 1991; Godwyll & Ablenyie, 1996; Cobbold, 2007). However, a common observation about these previous studies is that majority of them were undertaken before the introduction of certain government policies to retain teachers; notably, the Single Spine Pay Policy. As a result, there is the need to identify why teacher attrition is still high despite the numerous efforts by government to retain teachers. Accordingly, this study was designed to assess the influence of

1. current teacher salary levels on accounting teacher attrition in senior high schools;
2. school administrative practices on accounting teacher attrition in senior high schools; and
3. study leave policy on accounting teacher attrition in senior high schools.

II. METHODOLOGY

This study employed the descriptive research design to investigate how, if any, current monetary teacher motivational packages, administrative practices and study leave opportunities influenced senior high schools accounting teachers' attrition in the Central Region. The object was to analyse these to generate some understanding of how these factors naturally influenced accounting teachers to quit their jobs.

The target population for the study comprised all senior high school accounting teachers in the Central Region. Senior high school accounting teachers were targeted because such teachers were graduates and had wider scope to switch to if their current occupation was not yielding the required satisfaction. Therefore, attrition was likely to be high among them unlike the teacher trainees with diploma in education who did not really have options. As well, for the fact that accounting related degrees were in high demand shifting patronage from the classroom to other sectors was highly anticipated.

Convenience sampling procedure was employed to recruit 120 accounting teachers to participate in the study. Vignettes were used in collecting the data for this research.

III. RESULTS AND DISCUSSION

Background Information

The respondents were asked to provide information regarding their gender, level of education, and years of teaching experience. This was not used in determining the factors that influenced teacher attrition. It was to give a better understanding of the results obtained.

Ninety-two of the teachers were males while the rest (28) were females. This indicates that the accounting teaching profession was mainly male-dominated. In traditional Africa and for that matter Ghana, males are the breadwinners of the home. Hence, they desire higher income in order to discharge this financial responsibility. So, with a greater number of the teachers being males, their quest for higher salary will always be intense. Per gender roles in Ghana, females, on the other hand, perform the supporting roles in the home and usually prefer spending quality time with their family to gaining higher income. So, female accounting teachers were likely to stay in the teaching profession without any desperate desire to change occupation even when salary level is not necessarily adequate. Therefore, due to the fact that the accounting teaching profession is male-dominated, attrition is likely to be on the rise since they (the male accounting teachers) desire to earn more to suit their role as breadwinners in the home.

Also, most (76) of the teachers were professionally trained and certificated bachelor's degree-holding teachers, while 28 of them were non-professional teachers. A small number of the teachers (16) had master's degree or equivalent. In effect, it could be concluded that most of the teachers in the profession were professionally trained to teach. This, therefore, suggests that quality teaching and learning in accounting were assured in most of the senior high schools. Also because the educational qualification of most of the senior high school accounting teachers surveyed gave them the opportunity to work in other fields apart from teaching, there was always a temptation to look out for other prospective avenues that would pay them more for their qualification; hence, increasing attrition.

Finally, some 52 accounting teachers had been teaching for not less than 5 years. This indicated that despite the inadequate levels of salary, most of the teachers were still staying at post for some other personal reasons. Due to this longevity of service, the quality of teaching was likely to be high because of the teaching experiences gained.

Influence of Motivation on Teacher Attrition

The subject of research purpose one was to find out how accounting teacher motivation influences their attrition. In accordance with this, Research Question One was formulated as, *What influence does the current teacher salary level have on accounting teachers' attrition in senior high schools?*

To address this research question, one regular motivational package was used as the test on attrition. This factor of motivation was salary. Therefore, some vignette was designed and administered to the participating teachers to find out how salary could, if possible, influence teacher attrition.

Detailed insightful qualitative thematic analysis was undertaken to thoroughly appreciate the phenomenon. Due to the flexibility in qualitative studies some themes and sub-themes emerged. The main themes obtained from the results were

fairness and economic realities of the accounting teacher compensation packages as the key components based on which accounting teachers took decisions to quit.

Fairness

Pay equity is essential to ensuring that teachers as organisational members get committed to their profession and employers. There are several bases employees use as proxy for measuring fairness of treatment in compensation management and employment relationships. It was, however, found in the study that whilst some of the teachers were satisfied with the level of compensation awarded them, others were strenuously sentimental. Some of the teachers dexterously but honestly touted that their salary was

“... just a ‘peanut’ compared to other sectors like those in health, security services, etc. Now, the economy is in crisis where prices of goods and services are becoming very expensive day-in and day-out but salaries remain the same all because of this so called ‘single spine’. I think the current pay policy should be called discrimination spine policy because it is favouring others whilst causing havoc to others. Teachers’ financial position has not changed and under such circumstances it is absurd to reason that the current pay policy will achieve its objective of helping to attract and retain competent teachers.”

This apparent lack of equity in teacher compensation wittingly described by the participant showed a clear case of reduced worker morale. As such, there is the propensity that this murky opinionated condition might turn out to be the factual circumstance covered by frivolous uneducated wishes that *all is well*. The fairness of the salary influencing the level of attrition was defined in terms of workload and qualification and accordingly ramified.

i. Teachers’ salary and workload

Some of the participating teachers actually found their salary to be adequate. Almost all of these teachers were willing to stay. Showing their apparent joy in embracing their salary teachers who were enthusiastic about their pay package described their salary as

... equitable to the workload and adequate if I compare it to the previous years and for that matter I will not leave the profession to join another sector just based on salary. [The salary] is fair compared to people with similar qualification in other profession. I therefore have no intention of leaving to join any profession [on the basis of salary]. Besides, teaching provides me with enough time to attend to other personal and family obligations. [Emphasis added]

There were some benevolent teachers who in spite of the inequity were still ready to stay on. One of such teachers remarked the salary being

“... inadequate but the government has done well to have increased it to this current level. Comparatively, I don’t see it to be fair in terms of qualifications in other professions. Also, I do not personally see it to be adequate when you compare it to other professions because other people are given various allowances in addition to the salary. This notwithstanding, I will not leave the teaching profession now because of the lack of job opportunities in the country.”

However, this was one of the few teachers who were ready to be *cheated*. Indeed, this decision is reasonable. It is, in fact, the economic circumstance that compelled such teachers to remain committed and loyal to their profession and employer. This submission may serve as a basis to argue that some teachers were still willing to stay at post regardless of the inadequacy of the salary. However, one should not lose sight of the fact that it might be because of the lack of job opportunities in the country that is why these teachers had decided to remain at post.

Again, despite majority of the teachers admitting that their salaries were inadequate; there were a couple of them who had no intention to quit teaching in the short term. In relating the salary to the work output, one of the dissatisfied teachers described the salary to be

“...woefully inadequate. Colleagues in other institutions are earning much more than teachers. The work of the teacher is not only in the classroom; it involves marking, guidance and counseling and a whole lot. So, I believe teachers are still not treated equitably. As a result, I would have left had it not been the lack of jobs in our country.”

Accordingly, the teacher quantified the discrepancy between a teacher’s salary and workload and summarized it as

“... The workload of the teacher is parallel to the salary being received. If the work output is being measured, it is expected for a teacher to “take home” not less than GHS 2,000 per month. So, if my colleagues in other sectors continue to receive higher salaries than teachers, I may join that profession for some time. However in the long run, I will upgrade myself so that I can teach at the tertiary level where the salary is better.”

Taking teaching as an interim job makes the future of the profession bleak. Attrition with the attendant high rate of labour turnover means inexperience, slowing productivity, and escalating training and induction cost coupled with the opportunity cost of recruitment, induction, orientation and training. To salvage the situation it is prudent to pay heed to Feng’s (2014) multinomial logit hazard analysis that higher salaries may help retain teachers in the field and improved working conditions may help reduce teacher mobility within the profession.

ii. Teachers’ salary and qualifications

The hue and cry about the inequity in teacher compensation is rooted in qualification as well. Teachers often use the securities personnel as proxy in determining the fairness of the compensation system. Teachers often compare the ratio of their input to outcome with those of others notably the police force (Kwarteng, 2012). In this comparison, one teacher decried the salary being

“... inadequate to cater for my family. If your child is in the second cycle school or a private school, then, the payment of school fees becomes difficult looking at the economic situation now. Comparing to other professionals such as security services, especially, the police service, a constable who doesn’t even have a degree takes more salary than me, a degree holder. Again, in the health sector, a nurse whose certificate is not even a diploma takes far more than a graduate teacher. I will therefore not think twice if any lucrative job opportunity presents itself. Besides, other people with my qualification (degree in Electrical Engineering) working in sectors like VRA, Guinness Ghana, etc.

take huge salaries. I admit that I enjoy holidays – an avenue that I can make extra money; but this cannot be a justification for me to receive a meagre salary. The teaching job, like that of doctors, relates to human life because whatever information I pass onto my students may not only affect them but may also affect generation yet unborn. There is therefore the need for teachers to be paid well. I will leave the profession if I get the opportunity to work in a lucrative industry.”

Most of the teachers who found their salary to be highly inadequate had the intention to leave. Similar observation was made by Alugchaab (2011) when he concluded that more teachers were likely to leave if any better opportunity presented itself. The more the question is asked the more the more sentimental the teachers became. For instance, one teacher could not hide his frustration but lamented the salary being

“... inadequate looking at the pay policy in terms of “take you home”. Comparing my pay and qualification with others working in the other field, it is a cheat. For instance, compare the pay of a professional degree holder teacher to a diploma holder nurse. The current pay policy has only encouraged me to look for a better job elsewhere.”

Yet there were some teachers who were full to the brim with humour in sarcastically concluding

“... In the nutshell, my salary level is TWEAAA and never CO-EQUAL to [people with] similar qualification in other profession ...” [Emphasis added]

Indeed, some of the teachers described their level of salary as discriminatory. This can be likened to the research findings of Seniwoliba (2013) that there is a general perception of inequity among teachers whenever they compared themselves with others in non-teaching profession. The perception of inequity usually causes an unpleasant emotional state in employees compelling them to reduce effort or to leave the organization. Based on the above findings, it is clear that while better salary will influence a teacher's decision to stay; poor salary will equally influence a teacher's decision to leave. As Waititu (2013) concludes, teacher turnover is greatly affected by compensation or salary.

Economic Reality

In recent times, the economic downturn in the country has triggered hardship among the citizenry. Employers and employees are having their due share of the pinch the economic hardships are meting out. New public sector recruitments are halted and salary increments are frozen. It even took the Trades Union Congress's intervention for the government to provide the cost of living allowance to cushion public sector employees.

It is important to indicate that even though some of the teachers found their salary to be adequate, they assigned numerous reasons for their fear in managing the salary for their upkeep. The current economic situation was gradually dwindling the adequacy of the salary. It was therefore ordinary for the teachers to describe their salary as merely

“... adequate to take me home looking at the inroads the current pay policy has made when it was introduced; fairly comparable to people with similar qualifications in other professions. Indeed the new pay policy is intended to attract and maintain competent and qualified teachers. Notwithstanding that the current economic challenges in the country is making it

difficult to feel the real worth of the new pay policy. I am highly satisfied with my salary.”

Buttressing this reality, another accounting teacher observed that:

“... Given the recent economic difficulties and high cost of living, the salary is becoming less and less adequate. In a situation where no extra income is earned and prices of goods increase with the depreciation of the Ghanaian cedis, a teacher's salary is nothing to write home about. Due to the lower level of my salary, I may join any sector that pays better.” [Emphasis added]

Indeed, the acceptance of the salary component of the conditions of service of teachers just like any other workers is contingent on the general economic climate. Teachers measure the amount of salary they take vis-à-vis the basket of goods and services they could afford. Their definition of the adequacy of the salary is not independent of the state of the economy. Mihans (2008) believes that teachers' salaries must be competitive with other professions that require similar educational requirements.

Influence of School Administrative Practices on Teacher Attrition

The subject of research purpose two was to find out how school administrative practices influence teacher attrition. In accordance with this, research question two was formulated as, *What influence do school administrative practices have on accounting teacher attrition in senior high schools?*

To address this research question, the administrative practice of the school was used as the test on attrition. The factor under consideration was the conduciveness of the school climate with regard to the interaction between teachers and their colleagues, their head and the parents. Therefore, some vignette was designed and administered to the participating teachers to find out how the administrative practices in schools could, if possible, influence teacher attrition. It was noted that accounting teachers were likely to leave if the administrative practices were bad; or better still stay if the administrative practices were good.

They indicated that the administrative practices of their school could influence them to stay or leave. However, there was an accounting teacher who said regarding his school's administration that:

“... [The administrative practice of my school] is satisfactory. Even though the administrative practices in just one school can make a teacher quit the profession, I will not leave based on this [the administrative practices of a school] ...” [Emphasis added]

Finally, one teacher identified his school's administrative practice as that:

“... of good administrative work. Even though nothing is perfect, I think the administrative practices in my school are better than other schools. The machinery in place is perfect for hard, conscientious and honest working teachers. The administrative practice in my school challenges me to bring out the best in me. And it is one of the major reasons why I'm still in my school.”

These findings are in line with Herzberg's Two-Factor Theory, specifically the hygiene factor. He explained that dissatisfaction (hygiene factors) leads to avoidance of work while

satisfaction (motivators) leads to attraction to work. As stated earlier, majority of the teachers considered their school's administrative practice (dissatisfier) a factor enough to compel them to leave. Accordingly, Tickle (2008) found that perceived administrative support is a significant predictor of teachers' job satisfaction and intent to stay in teaching.

Due the flexibility in qualitative studies some themes and sub-themes emerged. The main theme obtained from the results was autocracy in decisions which was further explained by poor communication and poor collegiality and coordination.

Autocracy in decisions

Leadership styles of school administrators have the potency of causing attrition or maintaining loyalty of teachers. Senior high schools heads who rise through the ranks to ascend the position need not create animosity by the leadership style they apply to manage their fellow teachers. It was however observed in the study that teachers harboured some hatred for their school heads leadership approaches.

The heads seemed to run the closed system of school administration where decisions were taken in secrecy. This was so glaring in one school to the extent that an accounting teacher who had taught for only a year observed that

"... teachers are made to teach under strict conditions. Decisions are taken by the authorities with no suggestions from the teachers. Teachers find it difficult to express their views on certain decision at the staff meetings. Even though I will not leave teaching because of this style of administration, I think it should be stopped so that teachers can deliver from their hearts. The head sees the administration as his bedroom where decisions taken are exclusive to his advantages. The administration has made teachers passive participants when issues are brought for discussion. The administrative practice of my school is making most teachers leave to other schools."

This apparent lack of openness in the administrative procedures of the schools might backfire. Taking teacher-proof decisions without due consultation of the teachers, especially if the decision concerns teachers might backfire. The school heads with all the power bestowed on them abused their offices to exploit the teachers. The heightened autocracy and power play were so evident that the teachers cried out that

"... There is so much autocracy and neglect in the school. This makes most teachers and other staff members not wanting to take up other responsibilities other than teaching. This is among the major reasons why I want to leave teaching and start my own business. Most decisions that affect teaching and learning are taken without the opinion of most senior members of staff. Accommodation for teachers is a major problem but management has not taken any noticeable steps about it. Honestly speaking, I have decided to leave this profession."

In fact these problems stemming from the centralization of decision making in the head of the school was articulated to be the function of poor human relations and poor communication between the office of the school head and the teachers involved.

i. Poor Communication

A leader acts beyond the activities required of a manager. Followers may quit when they perceive the leader to be egoistic. Yet because, reality defies perception, there is need for school

heads to communicate effectively for the teachers to be informed and have full knowledge of the circumstances. The closed administrative system operated by the school heads ignited disdain among the accounting teachers for the latter to harbor the thoughts that

"... There is lack of interactions among the school administration and the teaching staff and the parents. Due to this, information is not shared fluidly among these stakeholders. I am not enthused to continue teaching here for long so I will seek transfer to somewhere that transparency and communication are upheld."

It was observed that the teachers perceived the administrative challenges to be context-bound rather than universal. The believed that seeking transfer from one school to the other might make things better.

ii. Poor collegiality and coordination

With time, arrogance, pomposity and a sudden feeling of superiority enslave some leaders. The fervent interest with which they are expected to serve gives way to boisterous recalcitrant attitude of self-worth at the expense of the followers. This level of autocracy in the senior high schools is jeopardizing the very existence of collegiality and reciprocity of respect. The friendliness in the school atmosphere had dissipated such that teacher were unimpressed with the school's administrative practices as they added that

"... the school climate is not teacher friendly. The headmaster doesn't relate well with the teaching staff."

However, prolonged attitude of this nature only breeds resentments and revolt among the followers. Unresolved human relations challenges impinge on teachers' quest to stay at post.

The coordination of strategic constituencies in managing problems in the school proved ineffectual. As the strategic and visionary leader the school head is expected to ensure that Parents Teacher Association (PTA) was working as desired. But evidence suggested that teachers lacked support from the PTA. This situation had denigrated some teachers' desire to continue serving their schools. This assessment follows a teacher's observation that the

"PTA is not supportive in solving challenges put forth by teachers. The existence of a good rapport and inter-personal relationship between teachers and parents provides a good working environment, but this does not have the power to make me leave the school."

Anyway, most of the teachers believed that problems with the PTA were not potent enough to get cause them to quit teaching. Curtis (2012) found a similar situation among mathematics teachers that, among other things, the mathematics teachers left teaching because of lack of administrative support. Most teachers' quest to develop themselves is often curtailed by the prerogative of the school. Teachers need the permission and clearance from the school head to pursue academic or professional programmes for advancement. However, most teachers had their hopes dashed following the heads' decision to avoid giving such permits. Indeed, this state of affairs militates against any sound desire to stay on the job. The administrative practices of the school in this direction could negatively influence a teacher's decision to stay. It was apparent that the

teachers were not happy about the egoistic mentality the school heads had, following the contention that,

“... the management of the activities in my school is to maximize the wealth of administrators and parents but not teachers. Teachers are therefore exploited and suppressed against their personal development especially, the young teachers. Some colleague teachers also back-bite others for their personal selfish desires/favour and these do not motivate a teacher like me to stay.”

Influence of Study Leave on Teacher Attrition

The subject of research purpose three was to find out how study leave influences teacher attrition. In accordance with this, research question three was formulated as,

What influence does the study leave policy have on accounting teacher attrition in senior high schools?

To address this research question, the field/area for further studies and the accessibility of study leave were used as the test on attrition. Therefore, some vignettes were designed and administered to the participating teachers to find out how they were making use of the avenues for further studies and the field of study that they desired to pursue. This was to help give a clue as to where teachers were likely to be after their further studies.

The results were presented thematically. These themes reflected how the study leave policy provided job security for some teachers and generated an avenue for escape from the GES for other teachers. Also, it detailed how the teachers perceived the study leave package as a means of teachers' professional development. .

Study Leave; Job security or an avenue for escape?

Majority of the teachers desired to undertake further studies in areas that related to education. Most of them preferred areas that would lead them to teach in higher institutions. It is relevant, however, to indicate that there were a handful of teachers, notably the non-professionals, who wanted to undertake courses that would help them teach effectively at the senior high level. However, they preferred to read it through the sandwich mode apparently because of the difficulty of obtaining clearance from the school heads. Some of the teachers embarked on the study because of job security. One of such non-professional teachers expressed her desire to undertake a

“... Post Graduate Diploma in Education (PGDE) because it will enhance my skills and improve the methodologies used in teaching. A Post Graduate Diploma in Education will also enhance my salary ... Sandwich Programmes in Education will help me the teacher to get the necessary knowledge and skills to teach the students very well since I am not a professional teacher at the moment. And move to other field when I meet the minimum requirement.”

After all, according to [Desimonte](#), [Smith](#), and [Phillips](#) (2007), authority, not power is associated with teachers taking the kind of professional development that improves teaching and learning--activities focused on subject matter content and instructional strategies, as well as active interactions with other teachers around curriculum and instruction. Accordingly, these teachers willing to enhance their pedagogical content knowledge did so because it was required for job security.

They could not bear the indignation that stemmed from the study leave policy. Almost all the teachers desirous of teaching aimed at teaching at higher levels of education and wanted to read various Masters' degrees including

“... Teacher Education because it would equip [them] with the necessary pedagogical and methodology skills that would be needed to teach at the Colleges of Education across the country. Aside this, the minimum requirement to lecture at the College of Education is Masters' Degree so after obtaining the masters' degree I can then apply to be employed as a lecturer. Simply, I may enroll in M. Phil (African Studies) because that undertaking, I believe will prepare me adequately for a teaching career in a higher institution of learning.”

There, however, was some sizeable number of the teachers who desired to undertake further studies in areas that would enable them end up in other areas other than teaching. They found the teaching profession unattractive. They were primarily looking for an avenue to escape the contract with GES without having to suffer economically. Two of such teachers expressed their desire to undertake further studies in

“... MBA (Finance) because it will afford me the opportunity to move to where I will get enough pay. The teaching field is not attractive at all and [I] have therefore decided to leave for [a field] where my services would be equally rewarded. Therefore, I have decided to read non-educational programmes because programmes related to education do not see any promotion in GES.” [Emphasis added]

It therefore implies that, in the long run, most accounting teachers were likely to quit teaching at the senior high level. The accounting teachers were using teaching contract with the Ghana Education Service as the stepping stone to generate some means of living until they obtained their choicest jobs. After their further studies they would not get back to the classroom. Quansah (2003) noted this problem among those teachers who embarked on the study leave policy the GES has put in place. The majority of the teachers expressed their desire of leaving the senior high schools for the tertiary level after their further studies.

Study leave package: A cliché or reality

Notwithstanding the ever-increasing desire of the teachers to undertake further studies, almost all the teachers expressed dissatisfaction with the study leave policy of GES. They were therefore quick to add that their decision to pursue further studies was purely personal but not because of the “existence” of a study leave facility. One teacher commented that:

“... It is worthy to indicate that my decision to further my education does not stem from any study leave facility. The study leave facility is just a paper work; it is not readily accessible. The institution does not even place any value on it. Moreover, I wonder if the supposed government programmes such as study leave, are enough to prevent the high rate of teacher attrition. These programmes may be purposive, but to the extent that wages and salaries for teachers remain so low, the teaching profession will continue to be a “stepping stone” for more economically rewarding avenues.”

The inaccessibility of the study leave facility has consequently left most of the teachers with no option than to further their education through the sandwich and distance

programmes. Yet Mihans (2008) suggested that mentoring programs should be available to teachers at all levels and that administrative support for teachers should be a priority in all schools.

These study leave policy had little, if any, influence on teachers' decision to further their education and subsequently deciding to leave or not – it is purely a personal reason. In short, accounting teachers' decision to leave had little to do with the inaccessibility of the study leave facility.

“... GES does not even recognize masters' degree let alone to pay for your study leave. No promotion after second degree. The Ministry of Education in general seems not to place any value on further studies, especially above 1st degree. I have decided to further my education based on personal reasons. I want to add that my decision to further my education is personal but not because of any GES study leave policy. The GES even has the notion that a teacher does not need any 2nd degree to be able to teach SHS students. In fact there have been instances whereby some teachers have been transferred to another district right after they attempted to further their education. These kinds of practices have the tendency to discourage teachers from staying in the profession. I would also prefer to leave had it not been my love for imparting knowledge.”

This is in conformity with Herzberg's (1966) assertion that motivators such as opportunity for advancement (in this case, study leave facility) couldn't cause a person to avoid work – only hygiene factors could. Teachers' attribution of the blame to the doorstep of the Ministry of Education suggested a weak or rather ineffectual study leave policy guiding the teacher development. This situation may not be peculiar to Ghana as O'Brien (2011) noted a similar case in Scotland that the problematic issue of teacher professionalism is considered particularly in relation to the lack of a clearly articulated national strategy or statement of purpose.

IV. CONCLUSION

Should they decide to stay, the absence of adequate salary might make the accounting teachers use dubious means of getting money such as extortion of money from students. Others might engage in commercial activities to get extra money to support their low salaries. This, of course, might be done at the expense of going to the classroom to teach. This would in the long run lead to a fall in the academic performance of students since accounting teachers may not be dedicated and committed to their duties.

If teachers are not allowed to participate in decision making but rather made to accept decisions taken by heads it would make the former exhibit unwillingness and lackadaisical attitude towards those decision. This will in turn lead to job dissatisfaction. The dissatisfaction might make them ineffective in the classroom. There is the likelihood of teachers initiating action plans to work counter to the decisions they were not parties in their formulation.

Since the accounting teachers were willing to further their studies in education related courses with the aim of teaching at higher institutional level, in few years to come most them will be leaving the second cycle institutions. Because, the accounting teachers most often self-finance their further studies, they feel

very reluctant and discouraged to return to the classroom. The logical conclusion is that, the fine experienced accounting teachers may quit for only new inexperienced ones to come around to begin the learning curve. This would affect the quality of instructional discourse. It is therefore prudent for the Ghana Education Service (GES) to be proactive and forward-looking to avert costly interruptions in the undesirable quality of accounting education in senior high schools.

The GES should champion the course of accounting teachers to demand better conditions of service. The Ghana Association of Business Education Teachers should strive for a bargaining certificate as an organized labour group to negotiate befitting compensation packages for the good of the membership.

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AUTHORS

First Author – Joseph Tufuor Kwarteng – BEd (Hons), MBA, MPhil (curriculum Studies), ICA (Ghana), University of Cape Coast, Cape Coast, Ghana, brainsmann@yahoo.com, jtkwarteng@ucc.edu.gh , +233209394916

