

Factors Influencing Test Concerns and Test Avoidance Behaviours among Professional Accounting Candidates

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Abstract. This study explores the influence of specific test concerns—others' views, self-image, inadequate preparation, and job security—on test avoidance among professional accounting candidates. The primary objectives were to assess how these concerns contribute to test avoidance and to examine the moderating effects of demographic factors such as age, sex, and employment status on the relationship between test concerns and test avoidance. A sample of 456 candidates was surveyed using the Test Anxiety Inventory, and data were analyzed through multiple regression analysis. The findings revealed that concerns about others' perceptions and inadequate preparation significantly predicted test avoidance, while employment status moderated the relationship between these concerns and test avoidance behavior. However, sex and age were less consistent as moderating factors in the said relationship. The study recommends targeted interventions, including support for candidates with high social anxiety and improved preparation resources, to reduce test avoidance and increase the success rate of candidates in professional accounting examinations.

Keywords: test avoidance, test concerns, demographics, test anxiety, professional accounting examination.

1. Introduction

Accountants play a crucial role in preserving the financial integrity of organizations by ensuring accuracy in financial reporting, compliance with regulations, and supporting well-informed decision-making (Ottoson, Nikitina-Kalamae & Guryits 2016). The gatekeeping function of accountants is essential for organizational growth and sustainability, particularly in safeguarding the

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transparency and reliability of financial operations. To maintain this level of professional competency, entry into the field of accountancy is rigorously regulated through qualifying examinations. In Ghana, the qualifying examinations are administered by the Institute of Chartered Accountants, Ghana (ICAG) which was established by law in 1960. However, these examinations often carry significant pressure, leading to concerns that may affect candidates' performance and even cause them to abandon the examination altogether. This creates a ripple effect, threatening the supply of qualified accountants required to meet global demand (Bose, Dey & Bhattacharjee 2023).

Several factors contribute to the development of test concerns among prospective professional accountants. Albrecht and Sack (2000) noted that the lengthy time commitment required to attain professional qualifications is a significant deterrent. Similarly, Aziz *et al.* (2017) highlighted resource constraints, particularly funding, as a substantial obstacle, while Hashim and Ghani (2020) emphasized that financial limitations are a key barrier to entering the profession. Beyond time and financial constraints, perceived difficulty in passing the qualifying examinations has also been identified as a major concern for candidates (Owusu *et al.* 2018). Moreover, post-qualification challenges, such as the high cost of maintaining professional membership, further exacerbate candidates' anxieties. (Nasir, Ghani & Said 2009) These concerns cumulatively increase the risk of test anxiety, which manifests in various physical and psychological symptoms, including sweating, restlessness, and, ultimately, test avoidance (Amalu 2017; Amalu & Amalu 2020; Sari, Bilek & Celik 2018).

Test concerns has been widely recognized as a significant contributor to avoidance behaviors such as procrastination, poor preparation, and skipping examinations (Seipel & Carlton 2020; Barrows, Dunn & Lloyd 2020). Seipel and Carlton (2020) found that higher levels of test concerns are strongly correlated with procrastination, resulting in poor performance. Owens, Stevenson, and Hadwin (2021) also observed that students who suffer from test anxiety exhibit poor self-regulation and heightened avoidance tendencies, further impacting their academic success. Professional accounting candidates, who often face high stakes due to the complexity and demanding nature of their examinations, may experience amplified avoidance behaviors as a result. The study by Hall (2010) corroborates this, showing that employed students, particularly those reading professional courses like accounting, face additional stress due to the challenge of balancing work and academic responsibilities. Despite the substantial body of research on test anxiety, few studies have isolated individual test concerns—such as fear of poor preparation, others' views, self-image, and job security—that drive test avoidance specifically in professional accounting exams. Understanding these individual concerns is vital, as professional candidates often face unique career-related pressures that may exacerbate avoidance tendencies.

Previous studies suggest that age plays a significant role in cognitive performance and test anxiety, with older adults more prone to heightened anxiety

and avoidance tendencies due to cognitive decline (Salthouse 2003; Brickman & Stern 2009). Gender differences also play a significant role, with studies by Lubinski and Benbow (2006) and Wang and Degol (2013) showing that women tend to avoid math-intensive subjects like accounting, leading to higher anxiety and avoidance rates in such fields. Employment status also contributes to heightened test anxiety, as shown by Horvdhaugen (2015) and Zeidner and Matthews (2005), with employed students facing more significant challenges in test preparation, leading to increased test avoidance. However, despite the extensive literature on how these demographic variables influence test anxiety, there is a gap in understanding how they specifically moderate the relationship between individual test concerns and avoidance behaviors in professional settings like accounting. Addressing these moderating effects is essential for tailoring interventions to specific groups of candidates and ensuring higher success rates in professional examinations.

This study is grounded in addressing two main objectives. First, it seeks to determine the influence of four specific test concerns (*inadequate preparation, fear of how others will perceive poor performance, self-image concerns, and future job security*) on candidates' tendencies to avoid professional accounting qualifying examinations. By investigating the individual contributions of these concerns, the study aims to identify the key drivers behind test avoidance behavior. Second, the study examines the moderating effects of demographic variables—such as sex, employment status, and age—on the relationship between these test concerns and test avoidance. Understanding the moderating role of these variables is critical, as candidates from different demographic groups may experience test concerns differently, which could inform targeted interventions for preventing test avoidance.

The novelty of this study lies in its empirical contribution to the existing literature on test anxiety and avoidance, particularly within the professional accounting context. While previous research has examined test anxiety in general academic settings, little has been done to explore the unique concerns faced by professional accounting qualifying examination candidates. Furthermore, the study's focus on the moderating effects of demographic variables addresses a gap in the literature. By exploring how factors such as age, sex, and employment status influence the relationship between test concerns and avoidance, the study provides valuable insights into how different candidate profiles can be better supported to successfully complete their professional qualifications. Addressing these concerns is essential not only for ensuring that candidates achieve their professional goals but also for maintaining a sufficient supply of qualified accountants to meet the demands of organizations worldwide.

2. Review of Literature

Theoretical Review

The Test Anxiety Inventory (TAI), developed by Spielberger (1980), provides a comprehensive framework for understanding test anxiety by identifying its key sources and expressions. Test anxiety stems from various concerns, including the fear of how others will view poor performance, internal pressures related to self-image, worries about future security, and inadequate preparation for exams (Zeidner 1998; Sarason 1984; Hembree 1988). For professional accounting candidates, these anxieties may be particularly pronounced given the high stakes of qualifying exams, where failure could impact both career prospects and personal reputation. The fear of being judged negatively by peers or employers, coupled with self-doubt about one's abilities and the potential long-term impact of poor performance, can lead to significant test anxiety. Spielberger (1980) highlighted that inadequate preparation is a major contributor to anxiety, particularly in demanding subjects like accounting, where candidates often struggle with time and content mastery. The TAI also identifies the physical and cognitive expressions of test anxiety, such as bodily reactions, thought disruptions, and general feelings of dread, which can severely hinder performance. These forms of anxiety are often linked to avoidance behaviors, including procrastination, skipping exams, or completely abandoning the testing process, a particularly extreme response known as test avoidance (Seipel & Carlton 2020; Owens, Stevenson & Hadwin 2021).

This study will focus specifically on test avoidance, the extreme behavioral response to test anxiety, which is particularly relevant for professional accounting candidates facing high-pressure qualifying exams. By examining the influence of concerns related to self-image, preparation, social evaluation, and future security, the study aims to understand the factors that drive candidates to avoid exams entirely. Additionally, the study will explore how demographic variables such as sex, age, and employment status moderate the relationship between these test concerns and avoidance tendencies. Previous research suggests that older adults and employed candidates may experience heightened anxiety due to cognitive decline or time constraints, exacerbating their avoidance behaviors (Salthouse 2003; Hertzog & Touron 2011; Hall 2010). While studies have explored general test anxiety, there is a notable gap in understanding how specific test concerns contribute to avoidance in the professional accounting context. This study seeks to fill that gap by focusing on the extreme outcome of test anxiety—test avoidance—and how demographic factors further influence this behavior.

Empirical Review

Test anxiety has been widely recognized as a significant contributor to avoidance behaviors, such as procrastination and poor preparation. Seipel and Carlton (2020) found a strong positive correlation between test anxiety and procrastination, showing that students with higher levels of anxiety tend to avoid preparing for exams, leading to poorer academic performance. Barrows, Dunn,