

**Attitude of Graduating Accounting Students in Nigerian
Universities to Postgraduate Studies in Accountancy:
A Career Expository Study**

Sola Fatokun¹ and Gbenga Ojo²

*1. Department of Management and Accounting, Faculty of Administration,
Obafemi Awolowo University, Ile-ife, Nigeria
E- mail: sola_fatokun@yahoo.com*

*2. Department of Educational Foundations and Counselling, Faculty of Education,
Obafemi Awolowo University, Ile-ife, Nigeria*

KEYWORDS Accountancy; postgraduate studies; attitudinal dispositions; graduate students

ABSTRACT This study examines the attitude of graduating accounting students toward postgraduate studies in accountancy. A total of 496 final year students from three Nigerian Universities that offer postgraduate studies in accounting are the subjects of the study. Students' Self- Rating Attitudinal Inventory (SAAI) developed by the researchers was administered on the subjects. The results of the study show that the students do not have favourable attitude toward postgraduate study in accounting. There is also no significant difference in the attitudinal dispositions of students from the chosen universities. The postgraduate study they claim to have flair for is the terminal Master of Business Administration degree (MBA) which enhances their prospects of securing high paying jobs in the banking, oil and gas, shipping, insurance, telecommunication, manufacturing industries etc.