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## Impact of Educational, Professional Qualification and Years of Experience on Accountant Job Performance

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### **Abstract**

*This study inquires into the contributions of educational and professional certification to job performance among financial accounting staff of a university in Nigeria. The survey captured both perceived-cum-the experience of job performance and professionalism among bursary staff of a first generation university in Southwestern Nigeria using a standardized self-report questionnaire containing job performance scale ( $\alpha=.81$ ), items on normative & professional accounting roles and socio-demographic profile. Three objectives were answered using multiple regression analysis and one-way ANOVA at  $p \leq .05$ . Results show that, Bursary staff with professional qualification reported more job performance than non-certified staff. Bursary staff with higher tertiary education performed better in accounting task than those with lower qualification. Thirdly, significant results were found for gender and age as predictors of job performance. The article concludes with directions for future inquiry on the need to upped organisational performance through continuing education for a financial accounting workforce.*

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**Key words:** Educational Qualification, Professional certification, Accountant job performance, Financial accounting, Bursary staff.

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### **Introduction**

Job performance is crucial for the overall organisational performance in a dynamic environment such as the university system. Many organizations using financial services in Nigeria including the educational sector faces major challenges resulting from restructuring, re-engineering and downsizing of financial departments and units (Okafor, 2005). One of the many factors that have enhanced the survival of these organizations has been the individual(s) who work in such organizations (the employees). The Bursary, the economic management navel of

the University, is vital to the overall performance of any tertiary academic institution. Basically, the bursary initiates or facilitates income generation (self-generate capital where possible), control the funds generated, together with emphasis regarding indebtedness and transparency for sustainability. The liquidity of the university relies largely upon the viability of the bursary in terms of earnings generation and cost reduction. The university bursary applies the superior practices in conjunction with different departments concerning the university finances ensuring it have a financial service with commensurate worth for every naira (money) spent.

In the face of daunting challenges, accounting employees' performance remains the driving edge that gives most organizations leverage over other organizations. Their work behaviours go a long way in determining how well any institution achieves its set goals and objectives. Thus, identifying those factors that predict accounting staff job performance has become more critical in a dynamic environment like the tertiary institution. It is believed that individual-level performance amass to form a synergy of organizational performance. However, individual performance may be constrained or facilitated by situational factors and dispositional variables that can confound the relationship, such as time availability, job related information, or individual factors (ability, effort, or personality) (Alsuwailem & Elnaga, 2016). Job performance can also be influenced by other dispositional variables such as aptitude, need for achievement, self-regard, locus of control, affective temperament and the interaction between these constructs (Alsuwailem & Elnaga, 2016). However, due to the vastness of these variables, this study concentrates on identifying the role of educational qualification, professional certification and training in employees' job performance.

According to Akinwunmi and Adeyanju (2011), education is a priceless asset of fundamental value to the individual and the society. It provides a sound basis for individuals to develop their potentialities. It is a powerful instrument for effecting national development. It is a dynamic instrument of change. The wealth of nation is determined to a large extent by the quality as well as the quantity of its human resources that ultimately set the pace for the social, economic or political development of a nation. Education attainment refers to the type of academic credentials or degrees an individual has obtained. Education level is a continuous variable but frequently captured as a categorical measure in empirical studies (Akinwunmi and Adeyanju, 2011). In this study, the concept "educated employees" applies to employees who hold at least West African Education Certificate (WAEC) or Senior secondary certificate (SSCE) plus technical knowledge in accounting or financial studies because these are the minimal qualification criteria in the Nigeria accounting system. However, a degree or educational diploma certification is necessary for employees in financial institutions and most organizations use education as an indicator of individuals' skill levels or productivity (Benson, Finegold, & Mohrman, 2004). In this case, individuals who have specialised technical skills (such as accounting) will be attracted and employed by organizations that utilised such specialized set of skills (such as major accounting firms). Furthermore, evidence also suggests that possession of specialized accounting skills are major determinant of performance for financial professionals and manager's cost-related judgments (He, 2015). This technical competence is often achieved through the acquisition of professional qualification and training like ICAN, ACCA, ANAN and ICCA (He, 2015).

The second contribution is the contribution of level of professionalism. Professionals are

people educated with a set of skills important in carrying out designated applied to that profession. They maintain a strict observance of codes, conduct and ethical obligations. These skilled standards are usually approved, maintained by professional groups such as ICAN, ANAN while individuals' level of professionalism is honed through membership of these professional bodies. Professionalism lies at the foundation of every profession (Clayton, Staden & Lynch, 2010). It is a core value of people who possessed a combination of financial skills learnt over time, highly committed to their profession freedom to act in accordance with professional judgment (Clayton et al., 2010). Accounting staff that are professionally committed would be less vulnerable to accepting unethical situations in which accounting principles are compromised (Clayton et al., 2010). This study thus assess whether the possession of professional qualification influences accounting staff job outcome.

Other variables adding value to accountant job outcome is the accumulated knowledge over time derived through experience. Prior knowledge acquired through experience is an important aspect of accountant expert knowledge. The accounting staff task knowledge improves judgment quality through ability to recall appropriate procedures and discern dissenting distraction (He, 2015). Years of experience on the job is always specified for most accounting job positions because it improves decision making and job performance. This study suggests that job experience will have some impact on bursary staff job outcome. In analyzing the influence of job experience this study includes gender and age as control variables since they have been implicated for their moderating influence in accountants' job outcome (He, 2015). Given the importance of understanding the determinants of job performance in professional accounting practice, it is uncommon that little research has been done to investigate the antecedents of job performance among accounting staff in recent studies and present context. This study examines how much of the variance in job performance could be accounted for by the set of educational qualification, professional qualification and years of experience. The general purpose of this study is to investigate the effect of educational qualification, professional qualification and years of experience on job performance. The specific objectives are to investigate:

- The influence of educational qualification on bursary staff' job performance
- The influence of professional certification on bursary staff' job performance
- Age, sex and job status as factors predicting bursary staff job performance.

## Literature review

### **Campbell Model of job performance and Human Capital Theory guided the study.**

Campbell model portrays the performance as a set of three dimensions (1) explanatory knowledge, (2) procedural knowledge and aptitudes, and (3) motivation. Definitive knowledge includes set of knowledge about facts, standards, objectives, and the self. It is thought to be an element of a people's capacities, identity, vocation, education, preparedness, background, and ability to collaborate. Procedural knowledge and aptitudes incorporate psychological and psychomotor abilities, physical abilities, self-control, relational and honed skills. Motivation involves decision to perform, level of exertion, and perseverance of exertion. Campbell et al. (1996) identified the possession of knowledge and set of skills that are important to complete particular tasks as the critical indicators of individual performance.

According to human capital theory (Mincer, 1962; Becker, 1962), education and training bring benefits in higher productivity and higher wages. The theory predicts that workers bear the

costs of “general” educational and vocational training as they are the sole beneficiary of these trainings. Workers and the Country share the costs and benefits of specific training. Within this context ‘general’ means that the skills and competences acquired in education and training can be used in several firms and perhaps even several sectors. Customized training provides competences that apply to specific organisations. General human capital and training may be partly or wholly company-specific. However, accounting education may also be partly company-specific. According to human capital theory, accounting education may bring profits to firms, although some of the benefits will accrue to the workers.

### **Job Performance**

Job performance is used to define employees’ ability to complete assigned duties according to organisational set rules and procedures occasioned by the normal constraints of reasonable utilization of available resources (Ogunleye & Osekita, 2016). Badar (2011) classify job performance in two dimensions; task and contextual performance. Task performance was posited as the degree to which employees’ carryout and complete specific tasks. Contextual performance relates to voluntary work behaviour not related to core job tasks such as; work citizenship behaviour, cooperating, and support for organisational goals and vision vital within the job. The third is the counter productive work behaviour identified by Borman (2004), this has to do with deviant behaviours which impede work process. Rotundo and Sackett (2002) have demonstrated that each of the three components of job performance have a composite effect on the comprehensive rating of employees’ performance, with core task performance having the most weight, followed by counterproductive performance and contextual performance. Kahya (2007) have shown that individuals’ level in an organisation, job specification, designation and context have varying impact on employees’ job performance. Some specific job task necessitate that employees have high level technical knowledge and discipline to carry out the task successfully. It is conceivable that those employees with more professional knowledge and certification should undertake higher level of job performance to fulfill the job responsibilities satisfactorily.

### **Education and job performance**

Educational level alludes to the scholarly certifications or degrees an individual has gotten. Despite the fact that education level is a nonstop factor, it is every now and again estimated completely in look into considers. Here, we utilize the expression "educated workers" to allude to those people who hold in any event tertiary education in light of the fact that these degrees are important for section into numerous higher-paying occupations (Trusty and Niles, 2004). Numerous researchers and experts have been occupied with understanding the connection amongst education and performance at work. Education was found to advances center task performance by giving people explanatory and procedural information with which they can finish their tasks effectively (Ng and Feldman, 2009). In tertiary education frameworks focal point of education isn't just to upgrade intellectual capacity and job information yet cut crosswise over directions and extracurricular exercises preparing on obeying principles, train and upkeep of high good models, and capacity to show develop choice taking conduct after graduation (Ng and Feldman, 2009). Besides, education likewise advances self-assurance, self-inspiration, watchfulness, and the want and capacity to set individual objectives for the future (UNDP, 1995). Workers with more years of education are additionally less inclined to cause peril to coworkers or clients by overlooking security guidelines (Oh and Shin, 2003).

### **Job performance and Certification**

A professional certification refers to a qualification conferred by a professional body and the testament that an individual has met the stipulated requisite on the academic, practical and vocational skills set for a profession. Governmental training institutions or licensing bodies usually inculcate and specify the necessary competencies, skills set and knowledge needed in certain “work endeavour” before obtaining its certification (Chen, 2010). Hinton (2010) identified that the financial sector include services such as management, investment, transfer, and lending of money. Certification system is not only used for personnel quality control which ensure the staffs have certain level of professional knowledge and are qualified for the job (Chen, 2010), but it a source job motivation and training for higher work responsibility when acquired by an employee. Education is commonly stipulated as skill set and measure of potential productivity (Benson, Finegold, & Mohrman, 2004). It is a commonplace to use educational attainment in employment decisions (Chen, 2010). Certification has been linked to accountant job performance and professionalism in various job outcome and context (He, 2015). In fact, it was demonstrated as a major source of performance outcome for accountants (He, 2015).

### **Years of experience, age, gender and Job performance**

The work involvement employees are believed to have resulted from individual-particular conditions and organisation given statuses (Sturman, 2003). Age is the most significant statistic variable. For example, inquire about on maturing and advancement proposes that more seasoned people adjust to maturing by giving higher need to socially arranged tasks that are sincerely fulfilling to them (Carstensen, Issacowitz, and Charles, 1999) and that they will put their assets more in those objectives that match their inspirations and interests (Beier and Ackerman, 2001). Ng and Feldman (2008) found that age was generally inconsequential to center task performance however showed more grounded associations with citizenship performance and counterproductive performance. Past research analyzing commitment of sex to job performance have demonstrated that female representatives have less fulfilling work encounters than greater part workers do (Lyness and Thompson, 2000). Women hindrances to getting advanced (Powell, Butterfield, and Parent, 2002). Vocation result by means of human capital improvement for women representatives may get less tutoring or less difficult assignments and, therefore, have fewer chances to exceed expectations. Essentially are often casualties of negative stereotyping in performance evaluations thus their job performance are often undervalued (Ng and Feldman (2008)

### **Method**

#### **Research Design**

The research design adopted for this study is the *expost facto* design using the cross-sectional survey approach.

#### **Sample and Sampling Technique**

The target population for the study consists of bursary staff in the University of Ibadan. Two hundred and eighty four (284) employees were drawn from the departments in the bursary using stratified sampling technique.

#### **Instrument**

The instrument employed in collecting data is the questionnaire. The questionnaire is divided into three sections, the first section deals with personal information (e.g. age, sex, marital status,

academic qualification, level and department). To measure the extent of accountants' professional behavior, questions were asked about level of accountants' involvement professional based activity in conjunction with items adapted from Butter and Hermanns (2011) professionalism scale. To capture actual performance employees were asked about the different accounting roles they play in the work place, while perceived job performance was capture using Job performance scale developed by Williams and Anderson (1991). The scale is a 7 item scale. The in-role performance scale reliability index as reported by the authors was 0.91 alpha, in the current study the scale reliability was 0.81. The items were rated on a five point rating scale with anchors ranging from 1 = Strongly disagree to 5 = Strongly agree.

### **Research Procedure**

The questionnaires were administered personally to the employees used for the study. The researcher explained to the respondents that the questionnaires were strictly for research purpose only. They were however assured that the information would be treated confidentially. A total of 210 copies of questionnaires will be administered. The copies of questionnaire that were properly completed were used for the data analysis.

### **Method of Data Analysis**

In analysing the collected data, the researchers utilize the descriptive statistics of simple frequency and percentage to describe the respondent's characteristics inferential statistics which include Pearson correlation and multiple regression analysis at 0.05 level of significance.

### **Results**

Results reveal that 60.6% were between the ages of 30-39 years while 33.8% were between the ages of 40-49 years. 62.0% were males and 38.0% were females. Educational qualification revealed 4.23% had WAEC certificate, 24.65% had were diploma, 42.25% acquired HND/BSc while those with post graduate qualification 28.87%. 18.3% of the respondents were single, 81.7% were married. About 41.55% do not have any professional qualification or affiliation, 49.3% of the respondents have ICAN certification, 4.9% have acquired ANAN certification and 4.23% had ACCA certification. Larger percentage of the respondent 78.9% have spent between 1-6 years in service, 8.5% were in service for 13-18 years, While 12.7% have spent above 19 years.

**Table 1: Pattern of professional engagement and activities among the accountants**

Items		Strongly disagree	Disagree	Undecided	Agree	Strongly agree
Subscribed read, journals and other professional publications on accounting	Frequency	140	36	36	72	-
	Percent	49.3	12.7	12.7	25.4	-
Attendance and participation in ICAN/ANAN and professional accounting	Frequency	116	-	-	96	72
	Percent	40.8	-	0	33.8	25.4
Engagement in the interchange of ideas organizations or ICAN/ANAN professionals	Frequency	152	-	72	60	-
	Percent	53.5	0	25.4	21.1	-
Attempted and passed three or more accounting qualification examinations organized by accounting professional bodies	Frequency	80	0	36	132	36
	Percent	28.2	-	12.7	46.5	12.7
Attendance in annual or quarterly training programmes	Frequency	152	--	-	96	36
	Percent	53.5	-	-	33.8	12.7

Accounting profession is a significant part of my working life	Frequency	116	0	36	96	36
	Percent	40.8		12.7	33.8	12.7
glad that i chose accounting profession over others i was considering at the time i joined	Frequency	116	36	36	60	36
	Percent	40.8	12.7	12.7	21.1	12.7
consider being chartered as a significant accomplishment in my career	Frequency	176	-	-	72	36
	Percent	62	-	-	25.4	12.7
Proud to tell friends that i am a chartered accountant	Frequency	140	-	36	36	72
	Percent	49.3	-	12.7	12.7	25.4
identify myself as a chartered accountant in my working environment	Frequency	140	36	72	36	-
	Percent	49.3	12.7	25.4	12.7	-
Pride seeing chartered accountant being recongnised	Frequency	140	-	36	72	36
	Percent	49.3	-	12.7	25.4	12.7
Deeply care about the future of the accounting profession	Frequency	212	-	36	36	-
	Percent	74.6	-	12.7	12.7	-



Results reveal that the accountants subscribed, periodically read journals and other professional publications on accounting. The larger proportion of the accountants (74.6%) attend and participated in meetings regarding ICAN/ANAN and professional accounting practices. 92.5% of the respondents have passed through accounting certification examinations programmes organized by accounting professional bodies. For the larger percentage of the accountants; accounting profession is a significant part of their life (80.8%). Most of the participants were extremely glad to have chosen accounting profession over other profession (87.8%). However, a significant proportion considered being a chartered Accountant as a significant accomplishment in their career. 89.3% of the respondent was proud to tell their friends that they are chartered accountant. 99.3% of the respondent strongly identified themselves as a chartered accountant in their working environment. 74.6% agreed that they deeply care about the future of their accounting job.

**Table 2: Task performance of accounting staff in the Bursary Department**

	Response category	Frequency	Percent
Entry of purchase invoices, sales invoices and financial transactions	Daily	132	46.5
	weekly	64	22.5
	monthly	88	31.0
Preparation of interim profit and loss account	Daily	36	12.7
	Weekly	36	12.7
	Monthly	60	21.1
	quarterly	64	22.5
	half yearly	36	12.7
Preparation of financial statements	annually	52	18.3
	Weekly	36	12.7
	Quarterly	100	35.2
Entering up purchase invoice, sales invoices and financial transactions	Annually	148	52.1
	Daily	196	69.0
	weekly	36	12.7
Preparation of reports	monthly	52	18.3
	weekly	36	12.7
	monthly	160	56.3
	half yearly	36	12.7
preparation of financial statements	annually	52	18.3
	Daily	36	12.7
	Weekly	36	12.7
	Monthly	28	9.9
	Annually	184	64.8

The result in Table 2 shows that the larger percentage of the respondents (46.5%) attends to payment invoices and financial transactions daily. Quarterly some of the accountants (22.5%) prepare interim profit and loss account compared to compare to 21.1% who do so monthly, and 18.3% who produce it annually. Lager proportion of the respondent (52.1%) prepares financial statement annually.69.0% process invoice daily and 56.3% participate in the preparation of monthly report. Lager percentage of the respondent 64.8% prepares financial statements

annually.

The first objective assessed if employees with higher academic qualification will significantly report better job performance than employees with lower qualification. This objective was analyzed using one way ANOVA and the summary of the result presented in Table 3 & 4.

**Table 3: One-way ANOVA showing the differences in job performance based on the academic qualification**

Source	SS	df	MS	F	Sig.
Between Groups	69.710	3	23.237	4.84	<.01
Within Groups	960.976	280	4.805		
Total	1030.686	283			

The result in Table 3, shows that there is significant effect of academic qualification on employees job performance ( $F(3,280) = 4.84, p < .01$ ), employees with first degree qualification reported higher job performance than postgraduate degree holders, diploma certificate holders and school cert holders.

**Table 4: Descriptive statistics showing mean difference in job performance based academic qualification**

Educational qualification	N	Mean	S.D	<i>LSD POST HOC ANALYSIS</i>			
				1	2	3	4
WAEC (Secondary school cert)	12	12.67	.49		1.06	2.15**	1.80**
DIPLOMA	70	13.73	2.94			1.08**	.74
HND/BSc	120	14.82	1.94				.34
POSTGRADUATE	82	14.48	2.53				
Total	284	14.46	2.25				

\*. The mean difference is significant at the 0.05 level.

Descriptive statistics and post hoc analysis revealed that first degree certificate holders significantly reported higher job performance behaviour than employees who were school cert qualification holders ( $LSD = 2.15, p < .05$ ) and diploma certificate holders ( $LSD = 1.08, p < .05$ ). Also, employees with post graduate degrees significantly recorded higher job performance than employees with school certificate qualifications ( $LSD = 1.80, p < .05$ ). The hypothesis was supported.

The second objective which examined if professional qualifications will significantly influence accounting employees job performance was analyzed using one way ANOVA and the summary of the result presented in Table 3.

**Table 3: One-way ANOVA showing the differences in job performance based on the professional qualifications**

Source	SS	df	MS	F	Sig.
Between Groups	83.949	3	27.983	5.91	<.01
Within Groups	946.738	280	4.734		
Total	1030.686	283			

The result in Table 3 shows that there is significant effect of professional qualifications on employees job performance ( $F(3,280) = 5.91, p < .01$ ), employees with ICAN professional qualification reported higher job performance than holders of ANAN professional qualification, ACCA professional qualification and employees without professional qualification.

**Table 4: Descriptive statistics showing mean difference in job performance based on professional qualifications**

Professional qualification	N	Mean	S.D	LSD POST HOC ANALYSIS			
				1	2	3	4
NONE	118	13.98	2.38		1.35**	.52	.016
ICAN	140	15.34	2.01			.84	1.34**
ANAN	14	14.50	.58				.50
ACCA	12	14.05	1.12				
Total	284	14.46	2.25				

\*. The mean difference is significant at the 0.05 level.

Descriptive analysis and post hoc analysis revealed that ICAN professional qualification significantly reported high job performance behaviour than those who did not have any additional professional qualification ( $LSD = 1.35, p < .01$ ) and those with ACCA professional qualification ( $LSD = 1.35, p < .01$ ). However, there were no significant differences between employees with ANAN professional qualification and ICAN professionals. Employees with ANAN professional qualification were not significantly different in reported job performance when compared with ACCA professional qualification and employees without professional qualification.

The third objective examined if age, gender and years of experience will jointly and independently predict job performance among Bursary staff was tested using multiple regression analysis. The result is presented in Table 4.

**Table 4: Summary of multiple regression analysis showing the influence of gender, age and years of experience on job performance**

Variable	$\beta$	t-value	Sig
Age	.25	3.22	<.01
Sex	.21	3.15	<.01
Years of experience	-.11	-1.35	>.05

$R = 0.31, R^2 = 0.10, F(3,281) = 7.12, p < .01$

The result in Table 4, revealed that respondents' age, sex, and years of experience explain a significant 10% change observed in the predicted job performance scores ( $R^2 = 0.10, F = (3,281) = 7.12, p < .01$ ). This means that age, sex, and years of experience were joint significant predictors of bursary staff job performance. The result also demonstrated that independently gender ( $\beta = .21, t = 3.14, p < .01$ ), and age ( $\beta = .25, t = 3.22, p < .01$ ) were significant predictors of bursary staff job performance. However the influence of years of experience ( $\beta = -.10, -1.35, >.05$ ) was not significant independent predictors of Bursary staff job performance.

## Discussion

Employees with higher academic qualification reported higher job performance. Employees who are first degree qualification holders reported higher job performance than postgraduate degree holders, diploma certificate holders and school cert holders. Result also demonstrated that there was significant influence of professional qualifications on employees' job performance. Employees with ICAN professional qualification reported higher job performance than those with ANAN professional qualification, ACCA professional qualification and employees without professional qualification. This finding corresponds to the findings of Ng and Feldman, (2009) that having higher educational qualification improves the job performance of people in accounting profession.

Further, results demonstrated that gender and age were significant predictors of bursary staff job performance. However the influence of job experience was not significant. These findings support the studies of Heilman and Chen (2005) & Farrell and Finkelstein (2007) who reported that gender and age played significant roles in employees' job outcome. In the same vein the work of Allen (2006) demonstrated the moderating role of gender on job performance.

## Conclusion

This study has investigated the influence of educational qualification and professional qualification on employees' job performance. The results demonstrated that educational and professional qualifications significantly influence employees' job performance among bursary staff. Gender and age were significant predictors of job performance among the socio-demographic variables. The results from this study have important and practical implications for accounting employees' performance and selection process. For the employed staff, it is highly essential that bursary staffers are allowed to improve themselves through acquiring quality education at the masters and first degree levels. Also, the management should always endeavour to organize refresher courses and sponsor staff for further training so as to equip them with improved skills. The study was limited to bursary staff in the selected university; thus, campus wide generalization may be difficult. Also, the low sample size was due to time and financial constraints.

Based on the enumerated limitations of the study, any investigator who wants to replicate this study should endeavour to increase the sample size and involve more organization. Furthermore, since relatively strong association between educational qualification and job performance was obtained, future research efforts should be directed at the effects of educational qualification on performance through job characteristic. The effects of cultural differences and language on the relationship between educational qualification and job performance should also be studied. This is such that there would be comparison among the different parts of the country on the variables of interest.

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