
Effect of Accounting Coaching on Coaches' Performance: Insight from Abia, Nigeria

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Abstract

This study examined accounting coaching on coaches' performance. The objective of the study was to ascertain the effect mentoring in accounting have on accounting mentees. The study was conducted in Abia where data was obtained through questionnaire administration. The population of the study consist of the 167 professional accountants in both Umuahia and Aba towns. The study's sample was arrived at through the use of Taro Yamene formula, which gave a figure of 118. Analysis of the data was conducted using regression analysis, and the results reveal that coaching in accounting has a significant positive impact on coaches ($\beta = 0.429$, $p = 0.000$). This indicates that coaches performance will rise in proportion to the amount of accounting coaching provided. According to the study's findings, coaches' performance is significantly impacted by accounting coaching. The study suggests that in order to address how the side effects in their current accounting coaching can be recognized and maximized, coaches should employ routine supervision. For great outcomes on the part of the coaches, they should receive both team coaching and personal coaching for their own personal growth.

Keywords: Accounting coaches, Coaches, Mentoring, Performance

1. Introduction

Accounting coaching and mentoring has come to the spotlight following the sharp practices of accountants which led to the untimely closure of businesses and ultimate loss of investments. The need to train and orientate accountants has become paramount in the practice of the profession as proper coaching and mentorship would engender the survival of the noble profession and create strong bond among the practitioners. The implication of the training is that while the accountant is independent in the practice of his/her profession, he/she is inadvertently bonded with and by a mentor that proffers advice where necessary. Coaching therefore, is a relationship in which a person with more experience, expertise, training, and exposure, known as the coach, trains, supports, helps, advises, and models a person or group of individuals in the same profession, known as the coachee to achieve a certain personal or professional aim. Coaching is to maximize coaches' performance so that they can outperform what they would have been able to achieve in the business and professional practice. To do this, the coach is required to play a variety of gregarious roles, such as friend, psychologist, motivator, guide, mentor, helper, and leader to the coaches who work in different walks of life.

Basically, research on coaching and mentoring, focuses on athletes and sports in general. The major trend indicates that coaching is related to both positive and negative effects for the coaches which of course depends on the content of the coach, exposure, experience, ethical values and objectives. For instance, the works of Bozer and Jones (2018), Taruru, Keriko, Ombui, Karanja, and Tirimba, (2015), Schermuly (2018), Graßmann and Schermuly (2016) all pinched on the positive effects of coaching on the coaches. They documented that coaching

can increase the self-regulatory abilities and job performance, which is effective in changing job attitudes, wellbeing and coping abilities, and has positive effects on organizational outcomes, report a high return on investment and also have longitudinal impacts on the coaches themselves. Youngsook and Inchon (2020), Alessandro, Luciano and Matteo (2019) submitted that the effect could be either way depending on the timing of the coaching. This research work is therefore a move away from the general paradigm from the athletic world to the uncommon path of career mentorship, development and growth. To keep the work properly targeted, the focus stands on the effect of accounting coaching on the coachees' performance. Our hypothesis is hereby stated in null form.

H₀: Accounting coaching has no significant effect on the performance of the coaches.

2. Conceptual Review

Coaching is a connection in which a person with more experience, knowledge, training, and exposure, known as the coach, trains, supports, helps, advises and pattern someone or group of people known as the coachees in achieving specific personal or professional objective. alternatively, it is a personalized, one-on-one learning and development intervention that leverages a reflective, goal-focused, and collaborative relationship to help the coachee reach valued professional outcomes (Smither, 2011, Bozer, & Jones, 2018). Day (2000) argue that coaching is a method for learning and development that puts the student at the center of the process. Based on this summation, the student (coachee) is expected to learn new skills and techniques that will aid him in achieving the targeted goal in the chosen field of endeavour. Hence, the coachee is given time, mental space, support, and direction for success. In a bid to achieving effective coaching, five methods were suggested to a coach to conduct training: instruction and training; social support; democratic behavior; autocratic behavior; and positive feedback (Singh, 2015, Gardner, Shields, Bredermeier & Bostrom, 1996). According to Ives (2008), coaching aims to ignite an individual's innate growth potential by leveraging their innate tendency towards self-actualization. Coachees' autonomy is enhanced by effective coaching. These coachees must implicitly set goals for themselves in order to establish autonomy. The profession of accounting is a dynamic profession whereby after the relevant years of training in the university, and haven been examined and found qualified by recognized professional accounting bodies, graduates of this discipline most times occupies positions without necessarily passing through some hands-on training or even having a mentor to whom they can always run to when the need arises. This has made those in the accounting profession not to have proper guidance which results to a lot of discordance in the practice of the profession, the effect of which could be quite expensive both to the accountant and also to the organization where they work.

2.1 Theoretical Review

For the purpose of this study, the social exchange theory is considered so as to have a foundation upon which the study stands.

2.1.1 Social exchange theory

This work is anchored on social exchange theory developed by Homas, (1958). Based on the idea that the benefits of the coaching process will outweigh the costs, social exchange theory conceptualizes resource exchange as a basic form of interaction between the participants (Cook & Emerson, 1978; Emerson, 1962, Utrilla, Grande, & Lorenzo, 2015). According to Cropanzano and Mitchell (2005), social exchange theory is a highly influential conceptual framework that elucidates the behavior of practitioners and employees in work environments. According to this ascertainment, the relationship between the coach and the coachee is what underpins social interaction. Three things were explained by Gouldner (1960) in relation to this theory: First, the relationship is reciprocal in that transactions flow both ways as a result of the mutual exchange that the coach and coachee establish; second, reciprocity is an expectation

that both the coach and the coachee share, each in their own unique state; and third, throughout the coaching process, reciprocity also develops into a moral standard of behavior that inevitably shapes the coachees' life in the practice of their profession. According to Utrilla, Grande and Lorenzo (2015), a mutual exchange between the coach and coachee develops during the coaching relationship. A critical examination of the assertion by both Gouldner (1960) and Utrilla *et al.* (2015) indicates that a symbiotic relationship exists between the coach and the coachee. This mutual exchange adheres to a set of pre-established norms and allows the coach and coachee to perceive a number of benefits that outweigh the costs of the process. As a result, both the coach and the coachee see a positive impact on their lives and grow more contented with their careers in their organization. As the reason one has for acting or behaving in a particular manner, this process helps them to develop their skills, gives them more confidence, and improves their motivation.

2.2 Empirical review

Mokhampanyane (2022) investigated the effect of peer mentoring on the academic achievement of first-year accounting students. Mokhampanyane used an interpretive qualitative research design with a sample size of eight participants, two of whom were chosen mentors and six of whom were mentees. A thematic analysis was utilized to examine the data collected through the administration of an open-ended questionnaire. The results showed that the entire peer mentoring process was beneficial to both mentors and mentees. Based on the findings, students who participated in the peer mentoring program were able to develop successful study habits that led to more purposeful and effective learning. Students who actively participated in the program demonstrated signs of academic improvement, and they were intrinsically motivated. Good academic results are a result of the peer mentoring program's development of mentors by mentees' self-confidence.

Okute and Olom (2021) examined how a mentoring program affected the development of skills in business education students attending Cross River State's postsecondary institutions. 534 third-year business education students from two colleges of education and two universities in Cross River State made up the population for this quasi-experimental study design. A sample size of 200 students from these institutions that takes business education programs were obtained and were divided into two groups. However, a treatment group consisting of one hundred male and female students was allocated to one of the groups, while the order group also consisting of one hundred males and females were tagged the control group. After the analysis, the findings indicated that, when it comes to business education, mentoring is a more successful method of skill acquisition than traditional teaching methods. Additionally, there was no discernible difference in the average skills acquisition score between male and female students studying business education at Cross River State's postsecondary institutions. The study suggested that mentoring be used as a fully accepted teaching and learning strategy in business education.

Terblanche and Heyns (2020) in their study on the impact of coachee personality traits, propensity to trust and perceived trustworthiness of a coach, on a coachee's trust behaviour in a coaching relationship, set out to investigate if coachee attributes impact the confidence in coaching relationship. A total of about 6000 invitations were made to individuals who had received coaching from Coaches and Mentors of South Africa, as well as International Coaching Federation. Only 196 however responded, which formed the sample of the study. Based on the analysis conducted, the result indicated that coachee personality traits do not impact the coach-coachee trust relationship.

Youngsook and Inchon's (2020) examined the effective communication practices in coach-athlete interactions among Korean Olympic archers. While coach-athlete contact protocol was the aim of the study, primary data collection methods and semi-structured, in-depth interviews were conducted with eight members of South Korea's Olympic archery team (four males and

four females, ages 27.5 ± 4.03 years). Thematic analysis approach was used to analyze the obtained data. Results from the analysis suggested that a coach could influence an athlete's self-awareness, self-confidence, anxiety, autonomy, and motivation in a positive or negative way, depending on the interactions they engage in. In order to deal with psychological issues, perform well, and train effectively, athletes believed that communication with coaches was crucial for their overall success.

Bozer and Jones (2018) conducted a systematic literature review to better understand the variables that affect the effectiveness of workplace coaching. Two goals were sought after by the work: to critically examine the theoretical constructs operationalized in previous coaching research in order to offer a deeper comprehension of why the factors are significant in determining coaching effectiveness; and to identify and discuss fundamental questions that require appropriate research methodologies in order to be addressed in order to advance workplace coaching research and practice. Following the synthesis of 117 empirical studies, their study concentrated on seven areas in the literature on workplace coaching: self-efficacy, coaching motivation, goal orientation, trust, interpersonal attraction, feedback intervention, and supervisory support. The study methodically found 117 papers that met their inclusion criteria, all of which were centered on formal one-on-one coaching in an organizational context by coach practitioners, and concluded that workplace coaching is useful in raising employee performance.

Taruru, Keriko, Ombui, Karanja, and Tirimba (2015) investigated how coaching programs affected worker performance in Nairobi City County, Kenya's business process outsourcing subsector. It was determined that four variables, including team coaching, business coaching, executive coaching, and self- or personal coaching, could affect an employee's performance at work. Both primary and secondary data sources were used by them. Using two-way ANOVA and multiple regression analysis, a quantitative research methodology was used to infer the impact of the four coaching techniques on employee performance. In addition to using stratified sampling to choose respondents, qualitative methodology was employed to enable a detailed account of the experiences and viewpoints of the four coaching program participants. The Direct Channel Simbatech Kenya Limited and Kencall Kenya Limited staff populations were the sources of samples. According to the study, the average employee performance is decreased by business and executive coaching. Employee performance on average is raised by coaching for both team and personal growth. The study found that in order to achieve remarkable outcomes, employees should receive both team and individual coaching for personal growth.

In his research on client dropout from business coaching, Schermuly (2018) defined client dropout as a client ending coaching early before all coaching sessions and goals are completed. He asserted that a client drops out only when the desired outcomes and the number of coaching sessions were not met. In the study, Schermuly methodically investigated the construct that from the coaches' point of view, where he concentrated on the frequency and reasons behind client dropouts. The study focused on two aspects of success: if the client's goals are met and the agreed-upon number of coaching sessions is completed, then the coaching is successful (success I). When objectives are accomplished more quickly than anticipated, this is referred to as time-efficient coaching (success II). Saving time allows the client to focus on other work-related challenges. Or, the coach and the client decide to focus on new coaching objectives and use the remaining sessions to achieve them. If a client attends all coaching sessions but still isn't able to accomplish their goals, there is still another dimension. The coaching is ineffective in this instance. In addition, four other variables were employed: clients' altered motivation, the client-coach relationship's quality, clients' neuroticism, and unintended side effects of coaching that arise during the coaching process. The study showed that dropouts should receive more attention when the efficacy of coaching results are measured and communicated.

Graßmann and Schermuly (2016) in their study, shed light on the aspects of coaching side effects from the perspective of the coachees and looked into three potential predictors: the coach-coachee relationship quality, the coach's level of expertise, and the coachees' drive for change. A time-lagged design was used to gather data from 111 coachees who received business coaching in Germany. The findings indicated that while side effects were common, they were generally mild to moderate in severity, according to coachees. Additionally, it demonstrated a negative correlation between the quantity of side effects and the coach's level of expertise at a given time as well as relationship quality at both assessment times. This can be further explained by applying the practical implications of coaching to the hiring and working practices of coaches. Since coaching does have side effects, coaches, their trainers, and supervisors are all subject to them. As a result, it is suggested that coaches use routine supervision to talk with clients about how to identify and minimize side effects in their ongoing coaching projects. Using a sample of 498 Spanish businesses, Utrilla, Grande, and Daniel (2015) examined the effects of coaching on workers and organizational performance. Structural equation modeling was used to analyze the hypotheses. They discovered that coaching affects organizational and individual performance metrics. Additionally, they discovered that coaching helps businesses reduce expenses, increase benefits, and strengthen their competitive position. A study conducted in 2015 by Ibrahim et al. examined how mentoring can improve the psychosocial development of mentees. They employed self-administered questionnaires filled out by military undergraduate students at a public university in Malaysia. According to the results of the SmartPLS path model analysis, there is a significant correlation between psychosocial development and communication, but there is an insignificant correlation between the two. They came to the conclusion that mentees' psychosocial development is not significantly influenced by communication. But in the organization under study, that support does play a significant role in psychosocial development.

Baron *et al.* (2011) examined executive coaching: The effect of working alliance discrepancy on the development of coachees' self-efficacy using large North American companies. The study's data were obtained from managers who were categorized into two, those receiving coaching over an eight-month period, and those that were certified as internal coaches. A total of 30 of these managers were identified, and the data gathered from them were analyzed through covariance analysis. The results indicated that coachees having worked with a coach who underestimated the working alliance, in relation to his or her coachee, experienced more growth in self-efficacy than coachees who worked with a coach who either accurately estimated or overestimated the working alliance. The implication of this is that coaches should be sensitive as to what coachees are going through and to make conscious effort to bring some level of comfort to the coachee for the mentorship to be meaningful.

Mentoring in Public Accounting Firms: An Analysis of Mentor Protégé Relationships, Mentorship Functions, and Protégé Turnover Intentions was examined by Scandura and Viator (1994). They identified public accounting mentoring functions based on organizational level, protégé gender, mentor position, and audit firm structure using quantitative data analysis. According to the study, mentoring in public accounting serves three distinct purposes: career development, social support, and role modeling. Path analysis revealed that employees with lower intentions of leaving their jobs had a partner serving as a mentor and received more career development support from their mentor. Manager mentors tend to provide more support at a higher level than partner mentors do. More social support was given to female proteges who typically had managers as mentors when the mentor was a woman. The function of role modeling remained constant across organizational variables. According to the findings, career development is linked to a lower intention of protégé turnover, even though social support plays a significant role in defining the monitoring process for public accounting employees.

From the above theoretical considerations, it is evident that bringing the concept of coaching and coachee relationship to accounting is truly germane. The accounting profession will be further enriched if this practice is rigorously followed. This will become a conveyor belt for the churning out of more quality accountants that will further drive the calling of the profession, leading to more reliable results produced by accountants.

3. Methodology

An exploratory research design was used in the study. Petty (1991) promoted an exploratory design that is based on observing phenomena in their natural environments and developing hypotheses that make sense of the data analysis. It is used extensively to gather data on a wide range of research topics because it is utilized when a researcher needs to survey responses from a sample of the population without having any control over the sample's components (Nachmias & Nachmias, 2009). The effect of accounting coaches on coachees was the focus of the researcher's survey in this investigation. The population of the study constitute the 167 professional accountants in Umuahia and Aba in Abia State, Nigeria. A sample of one hundred and eighteen (118) were drawn using Taro Yamene's (1967) model.

Taro Yamene formula.

$$n = \frac{N}{1 + N(e)}$$

Where; n = sample size

N = Population size

e = Level of significance (5% on the basis of 95% confidence level)

$$n = \frac{167}{1 + 167(0.05)^2}$$

$$n = \frac{167}{1 + 167 \times 0.0025}$$

$$n = \frac{167}{1 + 0.2025}$$

$$n = \frac{167}{1.4175}$$

$$n = 118$$

3.1 Model Specification

Y= the dependent variable, Accounting Coaching.

X= the independent variable, Coachees.

Where:

X1 = Accounting Coaching (AC)

Y1 = Coachees (C)

The regression models for the objectives are specified as follow:

$$C = f(AC) \text{-----1}$$

$$C = \beta_0 + \beta_1 AC + \xi \text{-----2}$$

where:

β_0 = Intercept of the regression.

β_1 = Beta coefficients of the independent variables

ξ = Error term.

4. Data Presentation and Analysis

This study aims to determine the effect of accounting coaching on coaches in Abia State, Nigeria. Umuahia and Aba city was chosen because of its cosmopolitan nature. The data for this study is shown in table 1 below.

4.1 Demographic Characteristics of the Respondents

This sector describes the demographic characteristics of the respondents in terms of gender, Age, marital status, and highest educational level. The responses are given in Table 1 and 2 below

4.2 Research Questions

The respondents were asked to indicate the extent to which they agree with statements on the effect of accounting coaching on coachees. The responses were placed on a five-point Likert scale ranging from 5 (strongly agree) to 1 (strongly disagree). There responses are shown in the table below

Table 1: Research Questions on Coachees

Statement	SA	A	U	D	SD	Total	Mean
	(5)	(4)	(3)	(2)	(1)		
Learning from a coach is a wise strategy for improving skills in the practice of accounting profession	49 (245)	38 (152)	11 (33)	6 (12)	5 (5)	109 (447)	4.10
Coachees model their behaviour after their coach	47 (235)	31 (124)	14 (42)	5 (10)	12 (12)	109 (423)	3.88
Coaching provides support and mental space needed for job performance	50 (250)	37 (148)	12 (36)	7 (14)	3 (3)	109 (451)	4.14
People who pass through coaching have confidence in the discharge of their duty	49 (245)	32 (128)	16 (48)	9 (18)	3 (3)	109 (442)	4.06
People who have been mentored often do better in the practice of their profession	53 (265)	41 (164)	10 (30)	4 (8)	1 (1)	109 (468)	4.29

Source: Field work (2023).

From the responses derived in Table 1. The table shows that statements 1 to 5 on questions relating to coachees shows a wide acceptance by the respondents on the need to having mentoring program for coachees, hence the issues of coaching on coachees were accepted. This indicates that respondents agree with the questions on coachees. This further reinforced the study’s expectation on the need for accounting coaching on coachees which is believed will enhance the quality of performance of the accountants and the profession.

Table 2: Questionnaires on Accounting Coaching

Statement	SA	A	U	D	SD	Total	Mean
	(5)	(4)	(3)	(2)	(1)		
Proper coaching promotes the coachee’s independence in the performance of his job	48 (240)	36 (144)	12 (36)	4 (8)	9 (9)	109 (437)	4.01
Through coaching one can develop success-oriented skills in his career	47 (235)	34 (136)	10 (30)	6 (12)	12 (12)	109 (425)	3.90
Coaching is a more effective tool to effective skill acquisition	53 (265)	39 (156)	9 (27)	4 (8)	4 (4)	109 (460)	4.22
Work places more coaching is effective in improving employees’ performance	43 (215)	40 (160)	8 (24)	7 (14)	11 (11)	109 (424)	3.89
Team coaching increases the average performance of an employee	56 (280)	38 (152)	6 (18)	5 (10)	4 (4)	109 (464)	4.26

Source: Field work (2023)

From the responses derived in Table 2. The table shows that statements 1 to 5 on questions relating to coachees, it evident that respondents are of the wide view that coachees need coaching in accounting that will result in additional practical knowledge and skills in the practice of the profession, hence the overwhelming acceptance of the questions posed in this section.

4.3 Test of Hypotheses

Table 3: Effect of Accounting Coaching on Coachees

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	10.243	2.456		4.170	.000
	Accounting Coaching	.527	.110	.429	4.778	.000
a. Dependent Variable: Coachees						

Source: SPSS Version 23

The result in Table 5 above shows that accounting coaching has a positive coefficient value of 0.429 and a p-value of 0.000 which is significant at a 5% level of significance. This shows that accounting coaching has a positive significant effect on coachees performance. This implies that an increase in accounting coaching will lead to improvement in the performance of the coachees. This implies that the null hypothesis is rejected and the alternative hypothesis is accepted

Table 4: Model Summary

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.429 ^a	.784	.676	3.01261	1.831
a. Predictors: (Constant), Accounting Coaching					
b. Dependent Variable: Coachees					

The model summary in Table 6 above shows that accounting coaching explains about 67.6% variation in coachees showing a R Square of 0.784 and an adjusted R-Square of 0.676. The Durbin Watson Statistics of 1.831 above shows that the model is fit for this study.

4.4 Discussion of Findings

The impact of accounting coaching on coaches was investigated in this study. The ordinary least squares result demonstrates that accounting coaching significantly improves the coachees' performance. This outcome is consistent with that of Mokhampanyane (2022), who investigated how peer mentoring affected first-year accounting students' academic achievement at a South African university. The results showed that the entire peer mentoring process was beneficial to both mentors and mentees. In a similar vein, Olom and Okute (2021) looked into how mentoring affected the development of skills among business education students attending Cross River State's postsecondary institutions. The findings indicated that traditional teaching methods are less successful in helping business education students acquire skills than mentoring, and there is no discernible difference in the average skills acquisition score between male and female students studying business education at Cross River State's postsecondary institutions. South Korea was the focus of Youngsook and Incheon's (2020) study on effective communication acts in coach-athlete interactions among Korean Olympic archers. The analysis's conclusion supported the idea that a coach can influence an athlete's self-awareness, self-confidence, anxiety, autonomy, and motivation in either a positive or negative way, depending on their talkative actions.

On the other hand, Taruru *et al.* (2015) investigated how coaching programs affected worker performance in Nairobi City County, Kenya's business process outsourcing subsector. According to the study, business and executive coaching lowers average employee performance. In his research on client dropout from business coaching, Schermuly (2018) defined client dropout as a client ending coaching early before all coaching sessions and goals are completed. His research indicated that when coaching results are measured and shared, dropout rates ought to be given more consideration.

5. Conclusion and Recommendations

The study looked at coachees' reactions to accounting coaching. The outcome demonstrates that coaching in accounting has a significant positive impact on coachees ($\beta = 0.429$, $p = 0.000$). This indicates that coachees' performance will rise in proportion to the amount of accounting coaching provided. According to the study's findings, coachees' performance is significantly impacted by accounting coaching. The study suggests that in order to address how side effects in their current accounting coaching can be recognized and maximized, coaches should employ routine supervision. For great outcomes, coachees should receive both team coaching and personal coaching for their own personal growth. Additionally, even though the study found that coaching had a positive impact on the coachees, it still advises coaches, trainers, and mentors to be aware of the possibility of negative effects for themselves. To prepare them for a better outing as accountants, mentors should talk about the emerging negative effects in coach training. An honest conversation could clear the air and keep the coaches appropriately upbeat in their professional role-playing, which will ultimately benefit the accounting field. The coachees having gone through the mentorship will become better professionals in practice, this will result in more quality results as produced by accountants, which will further result in greater trust by stakeholders on the accounting practitioners and profession. It will also further boost the confidence of practitioners as they gain wider acceptability by the various stakeholders.

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