

WHY ACCOUNTING? PERCEPTIONS OF THE ACCOUNTING INDUSTRY AND
FACTORS THAT AFFECT CHOOSING A MAJOR

by

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by

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Abstract

This research study explores decision-making factors that affect students' college major choice along with their perceptions of accounting as a major and professional career. It discovers what factors affect one's college major choice and what is considered when choosing a future career field. Furthermore, this study compares job characteristic perceptions between accounting and non-accounting majors while discovering reasons that accounting was or was not considered as a major.

The results indicate that students perceive that math is closely related to accounting, although accounting as a major is not necessarily math intensive. Although the number of accounting majors within the surveyed group was low, the findings also indicate that accounting majors are significantly more likely to rank certain positive job characteristics to be present in the accounting industry than non-accounting majors. However, 86% of our participants noted that they did not consider accounting as a possible major for a variety of reasons. The most common reasons included that they were not interested in the subject matter, or it was unappealing and required too much math.

College admissions staff and accounting industry professionals should utilize this information to further recruit students to the major. This can also be used to better educate the public on what the accounting industry consists of and what qualities are useful in the accounting industry since the majority of participants assume that accountants are math experts.

Introduction

As the number of accounting majors declines nationwide (Gabbin, 2020), universities, accounting firms, and accounting associations are considering ways to attract more students to the major (Attracting, engaging and inspiring future CPAs, 2015). To redirect the current trajectory of accounting majors, it is important to determine decision-making factors that affect students' college major choice and ultimately, their career path. My study seeks to analyze students' perceptions of accounting as a college major by understanding how students rank industry characteristics such as prestige, work environment, and starting salary and what they prioritize when determining a field of study.

I aim to find students' motives and deciding factors going into their college major decision. Recognizing what job characteristics are most desired and how those play into current interests or goals can give great insight into the choice these young adults make. I also focus on finding students' perceptions of the accounting field. I gather and analyze information on the day-to-day tasks, job availability, and position offerings that college students perceive within the accounting industry. I also compare students who are accounting majors to non-accounting majors. This provides insight into the similarities and differences between these two groups of students.

With this information, I hope college admissions or recruiting staff can better cater towards potential students. It is essential to understand the thought process behind choosing a major in order to recruit individuals who possess certain skills or interests. This information can also be used to better educate the high school and young adult population regarding accounting. Uncovering and recognizing the various perceptions related to accounting, both the college major and the professional industry, can greatly impact the actions taken to further educate

students. Understanding the preconceptions and goals of undergraduates can improve recruiting and increase success within the major.

Background

Although the amount of past research on the topic is limited or dated, there are several studies that give us a basis regarding the accounting industry and factors that go into choosing a college major. As a major, accounting seems to be less attractive compared to other engaging, highly active fields of study. As a profession, the dated perception of a desk-stuck accountant is widespread. Prior perceptions of the industry, accurate or inaccurate, along with a variety of driving forces can attract or disinterest potential students.

Perceptions of accounting, both positive and negative, highly influence students' attraction into the industry. Accountants are perceived to have heavy workloads, but the industry is believed to have high job availability. Furthermore, studies have found that "business and accounting students tend to be less creative than the general population" (Geiger & Ogilby, 2000). This can be attributed in part to the precision and thoroughness required by the profession.

When choosing a major, extrinsic attitude, intrinsic attitude, and social norms all play into a student's decision (Porter & Woolley). More specifically, availability of employment, starting pay, and opportunity to interact significantly influence student's choices, while genuine interest is shown to have the strongest impact (Heiat et al.). Other studies suggest that referents and control are deciding factors (Students' beliefs, attitudes, and intentions to major in accounting). For those that choose to major in accounting, parents are the strongest influence on that decision, along with the impact of managerial and financial accounting courses, and "the

majority of students majoring in accounting decide their major prior to their first university accounting course” (Smith, 2005). Top reasons to choose a career in accounting include vast opportunities within any industry, challenging roles, and respect or prestige from an industry known for integrity and ethics (Top reasons to choose a career in accounting 2021).

Based on past findings, students tend to not choose accounting due to lack of interest, work environment, difficulty, outside influence, and bad experiences in accounting courses. Since there are alternatives that lead to what some perceive as more attractive careers, some future workers are leaning away from the typical office job of an accountant. The attraction to interesting, exciting, high-energy careers can cause some students to willingly choose risky majors (Francisco et al., 2003).

While accounting is an ever-changing profession, the general public clings to a dated view of accountants that number-crunch tax returns behind their desk every day without human interaction. Although some have these misperceptions of accountants, there are many benefits to starting a career in this growing industry. With a projected growth of seven percent between 2020 and 2030, around 135,000 accounting and auditing positions are expected to open each year, while providing a median hourly wage of over \$35 (Accountants and auditors: Occupational outlook handbook 2022). Since “accounting skills are needed at every company, and in every department within those companies is impacted by the work of the accounting team,” there is opportunity to participate in decision making that could affect companies’ future success (Top reasons to choose a career in accounting 2021). Disadvantages of the accounting industry such as continuing education, tedious work, stress, and work hours can be outweighed by benefits including job security, opportunity for advancement, rewarding roles, prestige, and high salary (The performance benefits of being an accountant [top 10]).

Research Questions

My research answers the question of “Why do students choose or not choose to major in accounting?” I focused on many different factors that go into the college major decision-making process. Students were asked a variety of questions regarding their major choice, attractive job qualities, and interests. Factors such as industry influence, self-learned opportunities, and discussion with advisors or counselors were included to find what affected this decision. Along with that, participants were asked about characteristics of accounting as a major. Ranking characteristics such as difficulty of classes, interest, and program reputation explained the thought process that went into participants’ decisions.

Discovering job characteristics and how those are prioritized displays the values and interests of individuals. I studied characteristics include starting salary, job availability, and prestige along with advancement opportunity and work schedule flexibility. I obtained information about participants’ career goals by asking them to rank these characteristics by how important they are to one’s job choice. Then, students were asked how these positive characteristics apply to jobs within the accounting industry. This tests how their priorities align with accounting careers as well as their perception of these accounting positions.

Non-accounting students were asked about their perception of the accounting industry and familiarity with careers. With accounting majors, the focus was discovering what attracted students to this major and how they determined it was the best fit. I discovered when the decision was made, how it was made, and who or what influenced the students. Additionally, accounting majors were asked about their satisfaction with their decision and likeliness to recommend to

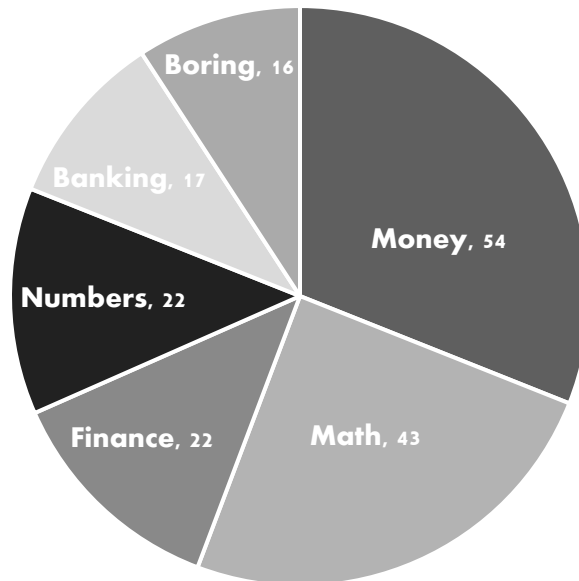
perspective students. Utilizing this information to compare with non-accounting majors displays the thought-process differences.

Results/Data Analysis

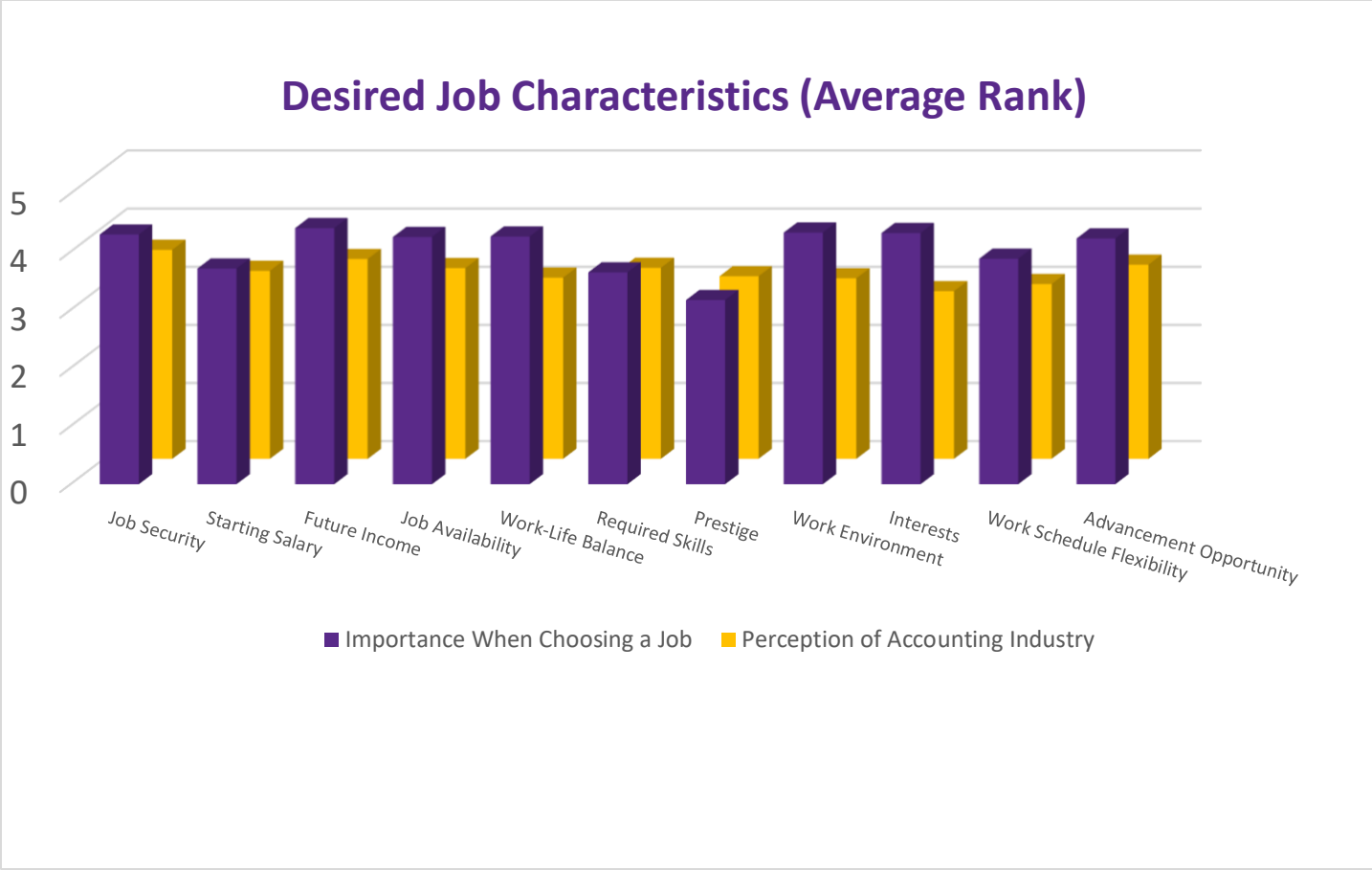
My survey was completed by 118 college students. Of these, 17 were accounting majors and 101 were non-accounting majors. These college students included 18 Freshman, 31 Sophomores, 37 Juniors, 25 Seniors, and seven graduate students/other. The average self-reported GPA of our participants was a 3.53. The full survey instrument can be found in the Appendix.

I began the survey by asking participants to name up to three words or phrases that came to mind when hearing “accountant.” I collected a total of 299 words or phrases from participants in response to this question. The two most common words were “money” (n=54) and “math” (n=43). Other common responses were “finance” (n=22), “numbers” (n=22), “banking” (n=17), and “boring” (n=16). Although math is one of the most common words associated with accounting, accounting as a major is not math intensive.

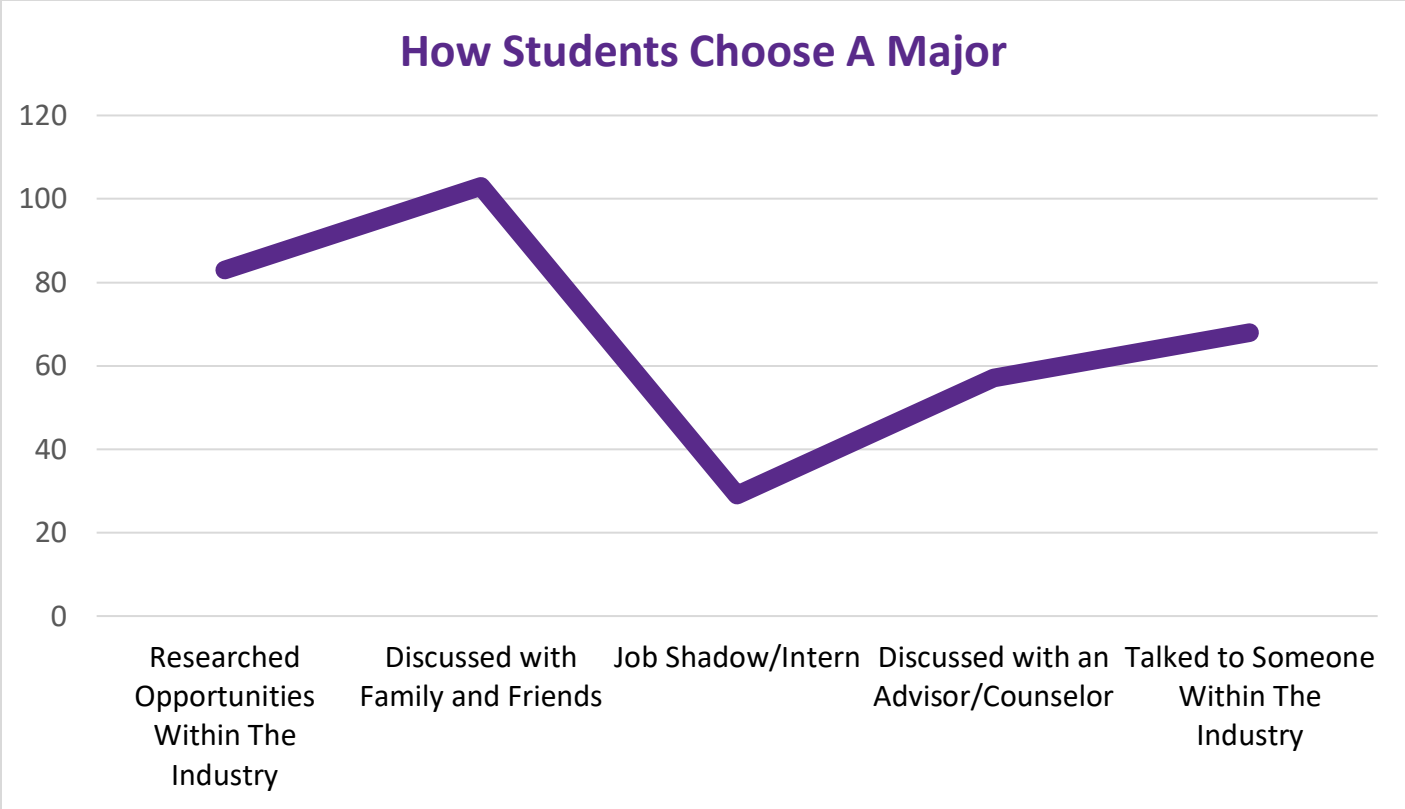
Words Associated with “Accountant”



I also asked participants to rank the importance of various job characteristics. Participants rank interests, work environment, and work-life balance as important characteristics when choosing a job. However, participants did not perceive those characteristics to be present within the accounting industry.



Additionally, participants were asked, “When choosing your major, which of the following did you do?” Participants were able to choose more than one response to this question based on their experience. Of the options listed, 103 discussed with family and friends, 83 researched opportunities within the industry, 68 talked to someone within the industry, 57 discussed with an advisor/counselor, 29 job shadowed/intern, and four “other” responses (e.g. listened to guest speaker, spoke with professor).



Of our participants, 86% noted they did not consider accounting as a possible major. The most common reasons include that they were not interested in it, or it was unappealing and it required too much math. Although the number of accounting majors in my sample was small, accounting majors are significantly more likely to say that accounting is prestigious, has a good work environment, and is interesting as compared to non-accounting majors.

Conclusion

Based on the survey results shown above, many conclusions can be made. First, the words associated with accounting are primarily money centered. Participants’ top responses included math, money, numbers, banking, and finance. These words are loosely linked to the accounting industry, despite the overwhelming response that would indicate otherwise. Based on

these responses, further education to the broad public regarding the purpose, responsibilities, and job details of accountants is needed. With further education, the job characteristics publicly perceived to be present in the accounting industry could likely be influenced.

Further educating the public along with incoming college students would likely increase enrollment in accounting departments. This would be especially helpful since the greatest influence in choosing a major comes from discussions with family and friends. With a significant percentage of participants that did not consider accounting as a major along with broad misinformation about the industry, incoming students were turned away from the future industry immediately.

With this information, I hope college admissions or recruiting staff can better cater towards potential students. It is essential to understand the thought process behind choosing a major in order to recruit individuals who possess certain skills or interests. This information can also be used to better educate the high school and young adult populations regarding accounting. Uncovering and recognizing the various perceptions related to accounting, both the college major and the professional industry, can greatly impact the actions taken to further educate students. Understanding the preconceptions and goals of undergraduates can improve recruiting and increase success within the major.

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Appendix

Dear Participant,

Your participation is requested in a brief research study on college major decisions. The purpose of this research study is to gather information on college major decisions.

You are being invited to take part in this research study because you are a college student. The decision to take part in this research study is yours to make. If you volunteer to take part in this research study, you will be one of about 300 individuals to do so.

Who are the Principal Investigators?

Sydney Braxton, BSBA Student
East Carolina University
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Under the direction of:
Linda A. Quick, Ph.D., CPA
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Are there reasons I should not take part in this research?

You should not volunteer for this research if you are under 18 years of age.

Where is the research going to take place and how long will it last?

The research will be completed online by individuals who agree to participate in the study. Completing the online questions is expected to take approximately 12 minutes.

What will I be asked to do?

You will be asked to respond to several questions that concern your opinions on college majors and your background.

What risks do I incur if I take part in the research?

We do not know of any risks (the chance of harm) or personal benefits that will accrue to you from participating in this research.

Will I be paid for taking part in this research?

You will not be paid for taking part in this research.

Will it cost me to take part in this research?

It will not cost you any money to be part of the research.

Who will know that I took part in this research and learn personal information about me?

The responses of participants in the study will be aggregated and individual responses will not be attributed to any individual. We will not know the names of individuals that participate in the study.

How will you keep the information you collect about me secure? How long will you keep it?

Your responses to the questions will be retained electronically on a secure laptop computer. Personal identifying information will not be collected. Responses will be retained for approximately seven years.

What if I decide I do not want to continue in this research?

You may choose not to answer any or all questions, and you may stop at any time. There is no penalty for not taking part in this research study.

Who should I contact if I have questions?

We are available to answer any questions concerning this research now or in the future. Our contact information is included at the top of this consent form.

If you have questions about your rights as someone taking part in research, you may contact the ECU University & Medical Center Institutional Review Board (UMCIRB) at phone number 252-744-2914 (weekdays, 8:00 am-5:00 pm).

I have decided I want to take part in this research. What should I do now?

By advancing to the survey questions, you are agreeing:

I have read the above information. I have had an opportunity to ask questions about things in this research I did not understand and have received satisfactory answers.

Sincerely,

Sydney Braxton
East Carolina University
Braxtons19@students.ecu.edu

Under the direction of:

Linda A. Quick, PhD, CPA
Associate Professor
Department of Accounting
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What words or phrases come to mind when you hear "accountant"? Please list up to three.

1 _____

2 _____

3 _____

What is your current or intended major? (up to two)

Click and drag to rank the following College of Business programs from most interesting (1) to least interesting (10)

- _____ Accounting
 - _____ Entrepreneurship
 - _____ Finance
 - _____ Hospitality Management
 - _____ Human Resource Management
 - _____ International Business
 - _____ Management
 - _____ Management Information Systems
 - _____ Marketing
 - _____ Risk Management & Insurance
 - _____ Supply Chain Management
-

Rank the following based on importance to you in choosing a job (1=Least Important; 5=Most Important)

	1	2	3	4	5
Job Security	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Starting Salary	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Future Income Potential	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Job Availability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Work Life Balance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Required Skills	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Prestige	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Work Environment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Interests	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Work Schedule Flexibility	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Advancement Opportunity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



Rank your perception of how well the following characteristics apply to jobs in the accounting industry (1=Does Not Apply At All; 5=Definitely Applies)

	Does Not Apply At All 1	2	3	4	Definitely Applies 5
Good Job Security	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
High Starting Salary	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
High Future Income Potential	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Broad Job Availability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Good Work Life Balance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
High Skill-Level Required	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Prestige	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Good Work Environment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fits My Interests	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Work Schedule Flexibility	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Advancement Opportunity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>









Select the following skills you think are needed to be an accounting major

- Organized
- Collaborative
- Critical Thinker
- Effective Communicator
- Detail Oriented
- Strong Time Management
- Problem Solver
- Strong Leadership
- Career Driven
- Negotiable
- Adaptable
- Inquisitive
- Strategic
- Detail Oriented
- Ethical
- Technical Knowledge

Mathematic Knowledge

Rank how each of the following items affected your decision when choosing a major (1=Least Important; 5=Most Important)

	Least Important			Most Important		
	1	2	3	3	4	5
Difficulty of Classes						
Outside Influence						
Job Availability						
Prestige						
Program Reputation						
Interest						

When choosing your major, which of the following did you do? (select all that apply)

Researched opportunities within the industry

Job Shadow/Intern

Discussed with family and friends

Talked to someone within the industry

Discussed with an advisor/counselor

Other _____

Are you an accounting major?
Your answer will affect the questions you see next.

Yes

No

***Note: The following section appeared for participants who answered "No" to the question above.**

Have you ever considered majoring in accounting? Why or why not?

Yes _____

No _____

How familiar are you with career opportunities in the accounting industry?

Not familiar at all Slightly familiar Moderately familiar Very familiar Extremely familiar

1 2 3 4 5



Rank your level of agreement with the following statements.

	Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
My major choice has been influenced by job security and salaries	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
My major choice has been influenced by family and friend connections	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I have questioned my choice of my major more than once	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I considered majoring in accounting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I can see myself changing to an accounting major	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accountants make a good living	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To be an accountant, you must be good in math	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I understand what being a CPA means	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am aware of the day-to-day tasks of an accountant	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

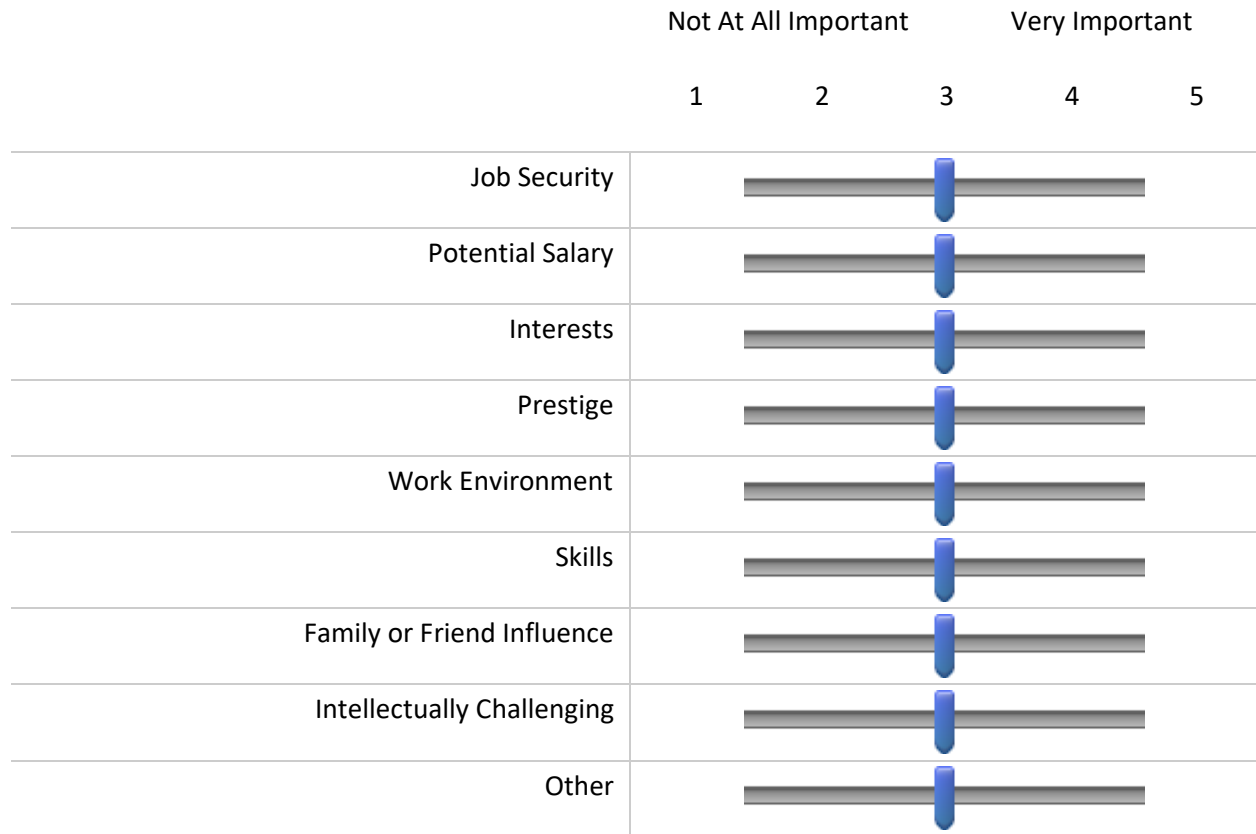
Do you plan to pursue a graduate degree? If so, what degree?

Yes _____

No

****Note: The following section appeared for participants who answered “Yes” to “Are you an accounting major?”***

How important were each of the following factors when initially choosing accounting as a major?



Click and drag to rank the following accounting career paths from most appealing to least appealing

- _____ Accounting Education
 - _____ CEO
 - _____ CPA (Certified Public Accountant)
 - _____ CFO
 - _____ Consulting
 - _____ Controller
 - _____ Corporate Accountant
 - _____ External Auditor
 - _____ Financial Analyst
 - _____ Financial Forensics Accountant
 - _____ Governmental Accountant
 - _____ Internal Auditor
 - _____ Nonprofit Accountant
 - _____ Personal Financial Planner
 - _____ Tax Accountant
-

Was accounting your first choice as a major?

- Yes
 - No
-

When did you decide to become an accounting major?

- Before High School
 - In High School
 - College Freshman
 - College Sophomore
 - Other _____
-

Do you plan on continuing to graduate school? If so, what degree?

- Yes; MSA (Master of Science in Accounting)
 - Yes; MBA
 - Yes; Other _____
 - No
-

Do you intend to earn your CPA (Certified Public Accountant), or attempt the exam?

- Yes
- Maybe
- No

What is the likelihood you would recommend accounting as a major to someone else?

Extremely unlikely Somewhat unlikely Neither likely nor unlikely Somewhat likely Extremely likely

1 2 3 4 5



Are you satisfied with your decision to major in accounting?

Extremely dissatisfied Somewhat dissatisfied Neither satisfied nor dissatisfied Somewhat satisfied Extremely satisfied

1 2 3 4 5



Please share any details about your process of deciding on accounting as a major

***Note: The following section appeared for all participants.**




Which of the following describes your accounting course experience? (Check all that apply)

- Enrolled in ACCT2101 (Survey)
- Completed ACCT2101 (Survey)
- Enrolled in ACCT2401 (Financial)
- Completed ACCT2401 (Financial)
- Enrolled in ACCT2521 (Managerial)
- Completed ACCT2521 (Managerial)
- No accounting course experience




If you are currently enrolled or have completed ACCT2101 (Survey), rank the following items.

	1	2	3	4	5
Quality of Instruction					
Difficulty of Class					
Interest in Material					

If you are currently enrolled or have completed ACCT2401 (Financial), rank the following items.

	1	2	3	4	5
	Low			High	
Quality of Instruction					
Difficulty of Class					
Interest in Material					

If you are currently enrolled or have completed ACCT2521 (Managerial), rank the following items.

	1	2	3	4	5
	Low			High	
Quality of Instruction					
Difficulty of Class					
Interest in Material					

Do you personally know a CPA (Certified Public Accountant)?

Yes

No

Do you plan to earn any additional accounting-related certifications (check all that apply)?

Certified Financial Planner (CFP)

Certified Fraud Examiner (CFE)

Certified Internal Auditor (CIA)

Certified Management Accountant (CMA)

Other (please list) _____

What is your current class?

Freshman

Sophomore

Junior

Senior

Other _____

Which of the following would you use to describe your academic abilities?

High Performing

Above Average

Average

Below Average

Low Performing

What is your current GPA? (approximate)

How many times have you changed your major?

Are you in the Honors College?

Yes

No

What is your hometown?

Are you obtaining a minor or any certificates? If so, please list.

Yes _____

No