

# Perceptions on Accounting Career: A Study among the Secondary School Students in a Regional Kelantan State

Hezlina Mohd Hashim, Abdul Mutalib Embong, and Zullina H. Shaari

**Abstract**—This study analyses the perceptions of secondary school students about the accounting profession in Malaysia. Fifty five form three and form four students who are taking accounting/commerce subjects were met. Individual's perception data were collected through questionnaires. The results at the secondary school level suggest that the stereotypical negative image of the accountant ends, with students expressing the positive view of the work of an accountant. There were also gender differences in perceiving the accounting profession. Overall, the results of the study suggest that we are now in line in projecting positive and accurate perceptions of the accounting profession to secondary school students.

**Keywords**—Perceptions, secondary school students, accounting profession, Malaysia.

## I. INTRODUCTION

DENNIS Yeates, the ACCA President in Malaysia has stated that Malaysia is expected to require more than 65,000 professional accountants by 2020, more than three times the number that is available now [1]. As a fast growing country, Malaysia is in need of a great number of accountants. The Malaysian Institute of Accountants currently has slightly over 28,000 registered chartered accountants in business and commerce, public practice, public sector and academia [2]. It means that Malaysia needs to produce about 37,000 professionally certified accountants in eight years in order to achieve its target. Somehow, with the advancement of technology, newer promising fields like information technology, biofuel and genetic engineering, just to name a few, become the most sought careers amongst the youngsters.

For over the past decade, the number of students enrolled in accounting programs has dropped, particularly in the US, Canada and the UK [3]. For example, an earlier research conducted in the United States over the last decade which has stressed on the decline in the number of students' majoring in accounting has impacted on the supply of accounting graduates to the profession [5].

Hezlina Mohd Hashim is with the Department of Management and Humanities, Universiti Teknologi Petronas, Tronoh, Perak, Malaysia (phone: +605-3687738; fax: +605-3656280; email: hezlina\_hashim@petronas.com.my).

Abdul Mutalib Embong is with the Department of Management and Humanities, Universiti Teknologi Petronas, Malaysia (email: mutalib\_embong@petronas.com.my)

Zullina H. Shaari is with the Department of Management and Humanities, Universiti Teknologi Petronas, Malaysia (email: zullina\_shaari@petronas.com.my).

Several studies also revealed that this issue has been associated with the negative perceptions of students towards accounting profession where many students viewed that 'accountants are dull, boring number crunchers.' [6][7][8]. Another study showed that the declining numbers of students studying in accounting major is due to five factors: (1) decreased salary levels (2) more attractive career alternatives than ever before, (3) students today are more willing to choose risky majors than they were in the past, (4) misinformation and lack of information on accounting and accounting career and (5) the 150-hour rule has increased the opportunity costs for students [9]. The 150-hour rule is originated by the AICPA (American Institute of Certified Public Accountants) where to obtain the required body of knowledge and to develop the skills and abilities needed to be successful CPAs, students should complete 150 semester hours of education [10].

Reversing the decline in accounting enrollments will not happen overnight, and cannot be achieved in isolation. It will require creativity and cooperation among educators and practitioners, and possibly changes in the profession itself. A good starting place is to listen to high school students' perceptions of the accounting profession which this paper intends to discuss in depth.

### A. Perceptions of the Accounting Profession

Studying accounting and some related subjects are nothing new in the system of education in Malaysia. At primary school level, accounting is taught crossing the curriculum especially in Mathematics subject. Students normally are exposed to the basic accounting involving trading and ledger book. The streamline of accounting subject is more pertinent at lower form of high school when students have the option to choose the subject which is parked in the Living Skills subject. This is a good move as it actually acts as a bridge to the students to take the accounting subject at higher form of the secondary school. At this period, students are in form four (first year of upper secondary) and form five (second year of upper secondary). Accounting subject has become one of the important and priority subjects in which most of them start to realize it can be a good field to venture into later on at tertiary level.

A significant number of studies have been conducted to address the concerns on students' perceptions towards accounting as a profession. Students perceived accountants as doing boring, tedious, and monotonous number-crunching job, by themselves, in a cubicle [9]. Accountants have been portrayed in media with an image "uninteresting, monotonous,

boring, somber and expressionless and their work is described as mundane, repetitive and boring" [11]. Accounting is often perceived to involve mathematics and attention to detail over communication and interpersonal skills [12]. A study found that more than 50 percent of first year students studying a core unit of accounting had negative perceptions of the profession [13].

Some studies found that parents' influence gave a big impact to the students in making decision to major in accounting [7][14][15][16][4]. On contrast, some other studies stated that parents' influence to be less important [17][18]. A study suggested that other groups such as friends do not influence most students toward or away from accounting careers [19].

Not many studies have been done just to focus on the perceptions of students towards accounting profession by gender as most of the studies are done focusing on overall factors that influence students' perceptions on accounting profession. Some of the related studies found that both female and male students perceived accounting profession similarly. A finding of a study revealed that there is no significant difference between males and females in addressing their attitudes towards the profession [16].

Another study showed that females have more positive attitudes towards the accounting profession compared to their male counterparts [17]. This finding is being supported by another study in Ireland which demonstrated that female secondary school students perceived accounting as more definite, precise and compliance driven than male students [11].

As such, the aim of this paper is to identify the Malaysian secondary school students' perceptions towards accounting profession and whether there are any gender differences on the perceptions towards the profession. The findings would hopefully assist the educational institutions and the relevant professional bodies to develop a better plan that can guide and expose secondary school students to see clearly what opportunities lies ahead of them.

Two research questions have been developed in this study:  
(Q1). What are the perceptions of secondary school students towards accounting profession?  
(Q2). Are there gender differences between perceptions towards the profession?

## II. METHODOLOGY

A set of questionnaire was developed to collect data on students' perceptions towards the accounting profession. The respondents of the study are form three and form four students following accounting or commerce classes from one randomly selected school in Kelantan, a randomly chosen state from the eleven states and three federal territories in Malaysia. The students aged 15 years old for the form three (third year of the lower secondary) and 16 years old for the form four (first year of the upper secondary) students.

The study was conducted by distributing questionnaires to the students during accounting/commerce class and the students were given approximately 15 minutes to respond to the survey. Two researchers were in the classroom to assist

the students pertaining the questions. Then, a five-point Likert scale type was used to evaluate their perceptions. A sample size of 55 students was selected from a class of Commerce (form three) and a class of Accounting (form four).

The data collected was then analyzed using Statistical Package for Social Science version 11.5. Descriptive statistics such as mean scores for overall perceptions of students were presented while frequency distribution was used to analyze the percentage on perceptions based on gender.

## III. RESULTS AND DISCUSSION

### A. Descriptive Statistics

In this study, questionnaires were distributed in class to students taking accounting subject as their option in form three and form four. Number of female students is slightly higher compared to male students. Out of the 55 useable responses, 21 were male and 34 were female as shown in Table I.

TABLE I  
GENDER DISTRIBUTION

| Gender | Frequency | %    |
|--------|-----------|------|
| Male   | 21        | 38.2 |
| Female | 34        | 61.8 |

### B. Overall Perceptions on Accounting Profession

Table II presents the mean scores for perceptions of the secondary school students towards accounting career. The analysis of questionnaires suggests that there is a positive overall perception of the accounting profession for the entire sample.

TABLE II  
MEAN SCORES FOR PERCEPTIONS TOWARDS THE PROFESSION

|  | N  | Mean   | SD      |
|--|----|--------|---------|
| I like accounting.   | 55 | 4.0000 | 1.00000 |
| I would enjoy being an accountant  | 55 | 3.5818 | 1.06616 |
| My peers would think I made a good career decision if I became an accountant | 55 | 3.5091 | .94031  |
| The accounting profession is prestigious                                     | 55 | 4.3455 | .79857  |
| My family would like me to be an accountant                                  | 55 | 3.3636 | 1.02494 |
| Accountants are number-crunchers;they seldom work with people                | 55 | 2.8545 | 1.04382 |
| Accountants work alone more than work with people                            | 55 | 2.8000 | .95063  |

|  |    |        |         |
|--|----|--------|---------|
| Accounting is a lot of fixed rules;it doesn't involve conceptual skills or judgement | 55 | 3.1455 | .95099  |
| Accounting is just a lot of rule-memorising  | 55 | 3.3818 | 1.04511 |
| Accountants are boring people  | 55 | 1.9818 | .97165  |
| Accountants only get little satisfaction in their careers                            | 55 | 2.1636 | 1.16688 |
| Professionally-qualified accountants interact with lots of people                    | 55 | 4.0182 | .84964  |
| Accounting is a profession, on par with medicine and law                             | 55 | 3.8545 | 1.12905 |
| The accounting profession is well-respected  | 55 | 4.2364 | .88115  |

The results shown in Table II suggest that overall respondents perceived that the accounting profession is well respected with mean score of 4.24 out of 5 and that the accounting profession is prestigious with mean score of 4.35 out of 5 and likeliness towards accounting is high with mean score 4.00 out of 5. It suggests that students now have a more positive perception towards the accounting profession as a whole. The result shows a different side of view if compared to the previous studies done by Albrecht and Sack (2000), Byrne and Willis (2005) and Jackling (2002) which discussed on the negative perceptions of students towards accounting profession.

Interestingly, students now perceived that professionally-qualified accountants interact with lots of people with mean score 4.01 out of 5 which is aligned with the mean score of accountants work alone more than work with people which is 2.8 out of 5. The finding suggests that students no longer perceived accountants as working alone but instead view accountants to interact more with people.

Another finding is that students did not perceive accountants as boring people with mean of 1.98 out of 5 and another one is that accountants have more satisfaction in their work (accountants only get little satisfaction in their careers, mean 2.16). The findings suggest that students have a better perception on accountants which is to be as interesting people compared to the prior perception of accountants as boring people. Students also perceived that accountants get more satisfaction in their careers.

### C. Perceptions on Accounting based on Gender

Table III presents the perception of students towards accounting profession based on gender. The analysis suggests that female students perceived accounting profession more positively compared to their male counterparts

TABLE III  
PERCEPTIONS TOWARDS ACCOUNTING PROFESSION BASED ON GENDER  
(IN PERCENTAGE)

| Perceptions(positively responded)  | N  | Male | Female |
|--|----|------|--------|
| I like accounting.   | 42 | 48   | 94     |
| I would enjoy being an accountant  | 29 | 29   | 68     |
| My peers would think I made a good career decision if I became an accountant | 26 | 29   | 59     |
| The accounting profession is prestigious                                     | 49 | 95   | 85     |
| My family would like me to be an accountant                                  | 23 | 19   | 50     |
| Accountants are boring people  | 3  | 9.5  | 3      |
| Accountants only get little satisfaction in their careers                    | 7  | 9.5  | 15     |
| Professionally-qualified accountants interact with lots of people            | 40 | 86   | 65     |
| Accounting is a profession, on par with medicine and law.                    | 35 | 57   | 68     |
| The accounting profession is well-respected                                  | 46 | 81   | 85     |

The result shows that most of the female students like accounting (94%) while less than half of the male students have the same attitude (48%). Female students also show higher percentage that they would enjoy being an accountant with 68% while only 29% of male students think that they would enjoy on being one. From the findings, they suggest that female students like accounting more than male students and they would also enjoy being an accountant more than their male counterparts.

59% of female students perceived that their friends would think their decisions of becoming an accountant is a good career choice while only 29% of male students have the same perception on the same matter. It suggests that female students did take into consideration of their friends' views on their career choices.

In contrast, 86% of male students perceived that professionally-qualified accountants interact with lots of people while 65% of female students have the same perception. Male students however have more positive perception that accountants interact with lots of people compared to female students.

Both female and male students have about the same perceptions that the accounting profession is prestigious (female, 85% and male with a bit higher rate of 95%) and that the accounting profession is well- respected (female, 85% and male, 81%). From the finding, there is no difference in gender on their perception towards accounting profession. Both genders have positive perception towards the profession.

On the other hand, both genders disagree that accountants are boring people with female scores 3% and male scores 9.5% and also they do not agree on the perception that

accountants only get little satisfaction in their careers (female, 15% and male, 9.5%). The findings suggest that there is no difference in gender on their perception that accountants are not boring people and they get more satisfaction in their careers.

On the family influence on the students being an accountant, 50% of the female students indicate that their families want them to be accountants while only 19% of male students have parents wanting them to become accountants. The finding suggests that there is a greater influence from the family towards female students compared to male students on the students being an accountant. It also supports the previous studies done by Cohen and Hanno (1993), Allen (2004), Suguhara and Boland (2005), Byrne and Flood (2005) and Tan and Laswad (2006) that parents have a great influence in students' decision.

Both male and female students have about the same view on the statement that accounting profession is on par with medicine and law. Only 68% of female students rated positively on the view while male students rated at a bit lesser percentage of 58%. The finding suggests that both female and male students viewed positively that the accounting profession is on par with medicine and law.

#### IV. CONCLUSION

Students now are more exposed to the profession with the help of electronic media and efforts by related bodies to make known of the profession. In this study, a more positive perception can be observed from this study compared to prior studies where students have negative perceptions on accounting profession. In addition, there are gender differences in some areas in the perceptions of the profession.

The major limitation of this study is the inability to generalize from the findings. The sample size is relatively small which comes from one particular school. Before recommendations are made to try to improve the perceptions about potency and activity, more researches need to be conducted. The most obvious is to extend this study to more schools in the same region. The second opportunity is to replicate the study in other regions in the country. The third opportunity is to replicate the study to university students and the business community. It is a good notion to create awareness among the society, parents and students particularly that accounting is a noble job that not only can be a promising career but also contributes to the development of the nation at the same time.

#### ACKNOWLEDGMENT

The authors would like to thank Universiti Teknologi Petronas, Malaysia for their generosity in providing support and research facilities for this research.

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