

Knowing How Business Students Choose Accounting as a Major

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Abstract: In today's business environment, it is crucial to recruit competent and talented accounting students to the field. Understanding what influences business students to select their major can help accounting recruiters to attract and retain bright students who have the potential to benefit the accounting field. This study investigated the influence of certain individuals, such as the accounting principles instructor, on students' decision to major in accounting. Furthermore, the study presents additional information about accounting majors, such as motivating factors and timing of major selection, which can assist in improving recruiting strategies and providing guidance on career and job opportunities.

Key words: accounting major; business students; career selection

JEL code: M41

1. Introduction

The accounting profession should seek to recruit the brightest and most competitive students into the field in order to be successful. According to the American Institute of Certified Public Accountants (AICPA), accounting enrollments have shown an increasing trend in the last few years, advancing 4.7% in 2007-2008 (Reigle, 2009). However, some studies have shown that the quality of accounting students is declining (Mauldin, Crain, & Mounce, 2000; Fedoryshyn & Tyson, 2003). The recruiting and retaining of staff in accounting firms has been difficult in recent years (Marshall, 2003). One of the most significant issues for private accounting firms since the last decade has been to find and keep professionally qualified staff (Elfrink & Woodruff, 2008). Even though the supply of accounting graduates has recently increased, staffing remains a concern for accounting firms due to the demands of the Sarbanes-Oxley Act (Koehn & DelVecchio, 2006). Since attracting bright accounting students has become more difficult, universities should place more emphasis on recruitment (Mauldin et al., 2000). Learning what motivates and influences students to major in accounting can help business and accounting departments to develop more effective recruitment efforts to attract and retain the best students.

2. Literature Review

Several factors that influence a student's decision to major in accounting have been identified in prior

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research studies. These factors include the following: earnings, job opportunities or availability, aptitude and interest in the subject, and the influence of teachers and parents (Tan & Laswad, 2009). According to Lowe and Simons (1997), future earnings are the most important influence for accounting, finance, and management majors. Students are more likely to select accounting as a major when they deem accounting to be enjoyable and interesting (Saemann & Crooker, 1999). If students experience uninteresting accounting course material, they may be discouraged from majoring in accounting (as cited by Tan & Laswad, 2009).

Substantial literature has examined the timing of students' career choices. Previous research studies showed that several accounting students select their major during the first two years of college, but the studies do not indicate if the decision was made during the principles of accounting courses or not (Tan & Laswad, 2009; Paolillo & Estes, 1982). According to some studies (Mintz & Cherry, 1993; Adams et al., 1994; Stice & Swain, 1997), the first accounting course is regarded as one of the most important courses in the accounting major because it shapes the students' aptitudes and skills needed for a successful career in accounting, clears perceptions of the profession, and gives insight about the nature of career opportunities in accounting. The different perceptions of students regarding the course can attract or discourage them from deciding to major in accounting. If the course is intellectually stimulating, dynamic, and relevant, it could attract the most qualified students to the accounting major (Tan & Laswad, 2006).

The performance of students in the accounting principles class is another factor that may have an influence on major choice (Tan & Laswad, 2009). Students tend to perceive that successful performance in the introductory course can be an indication that they have an aptitude for accounting (Geiger & Ogilby, 2000). However, some studies suggest that performance in the introductory course is not significantly related to the selection of major by high performing accounting students (Adams et al., 1994; Stice & Swain, 1997). Other identified factors which could help or hinder students in selecting accounting as their major were the skills and background in mathematics of the students (Cohen & Hanno, 1993). "The intrinsic appeal of the job itself, such as job satisfaction, opportunity to be creative, autonomy, intellect, and a challenging and dynamic working environment, is another factor that may influence students' academic major choice" (Tan & Laswad, 2009).

Research concerning the influence of instructors on students' decision to major in accounting is limited (Mauldin et al., 2000). Empirical evidence shows diverse results. Some studies suggest that the instructors have a significant influence on the students' decisions to major in accounting (Paolillo & Estes, 1982; Hermanson et al., 1995; Geiger & Ogilby, 2000; Mauldin et al., 2000). Conversely, other studies indicate that professors do not play an important role in students' choice of majors (as cited by Tan & Laswad, 2009). Even though not much empirical evidence has been contributed regarding the influence of accounting instructors, the influence of university professors on students is both intuitively logical and well documented in other academic areas (Dezoort, Lord, & Cargile, 1997).

In addition, the accounting profession has acknowledged the potential influence of accounting instructors on the students' decisions to major in accounting (Mauldin et al., 2000). In 1991, the AICPA commissioned a study to devise a marketing plan to attract students to the accounting profession. One of objectives was to identify the factors that influence a student's choice of a major and the accounting instructor was identified as being one of those factors (Mauldin et al., 2000). In addition, the AICPA commissioned another study to determine which groups have the most impact on students' career choice and which are more effective in providing career information in accounting. The study suggested that accounting faculty and courses were significant influences in both instilling interest and giving information about careers in accounting (Brown, 1994).

Furthermore, Paolillo and Estes (1982) analyzed career choice factors influencing accountants with those of attorneys, engineers, and medical doctors. This study found various differences in the factors among careers. Accountants tended to decide on their profession during the freshmen or sophomore years of college, while the other professionals tended to decide at different times. Accountants ranked teacher influence seven out of twelve potential factors that influence the selection of a profession. Among all of the professions, the influence of the teacher was equal for accountants and engineers, but greater for accountants than for attorneys and physicians. Furthermore, the earnings potential was more important to accountants than to other professionals, while job satisfaction was less important (Paolillo & Estes, 1982).

Another study (Hermanson et al., 1995) examined top business students' perceptions of the accounting profession and how these perceptions may influence their career choices. Students were asked about the individuals who most influenced their major selection decision. Accounting majors reported that college instructors were the greatest influence, while others in the accounting field, friends, acquaintances, relatives, parents, and high school teachers and counselors were less influential.

Garner and Dombrowski (1997) surveyed accounting program administrators to assess the types of recruiting activities that accounting departments engaged in and the importance given to each of the activities. The study included recruitment activities targeting incoming students and currently enrolled non-accounting majors. "With regard to recruiting currently enrolled non-accounting majors, the activity most commonly engaged in (65 percent), and overwhelmingly rated highest in importance, was personal targeting of top students in Principles of Accounting. A solid second (48 percent) was presentations to various campus student groups by accounting faculty and students" (Garner & Dombrowski, 1997). The study concluded that accounting programs should strive to recruit students when they are most susceptible to a quality educational experience.

3. Methodology

A survey, developed and used in a previous study by Mauldin et al. (2000), was adopted to investigate the influence that certain individuals have on students' decision to major in accounting. The survey also helped to gather information related the recruiting process for accounting majors and the timing of their decisions. The questions used for analysis used Likert-scaled items scored from 1 (least influence) to 5 (most influence) for individuals who influence a student's decision to major in accounting. In addition, to indicate the degree of influence or importance of the principles of accounting instructor and the accounting principles class, a scale from 0 (not important) to 5 (very important) was used. Open-ended questions were also utilized as well as questions requiring "yes" or "no" answers. Some questions were to be answered by all majors and others just by accounting majors (see Appendix).

The survey was administered to undergraduate students during the Fall 2010 semester at a Hispanic American dominant university in South Texas. The sample consisted of 108 business students who were enrolled in the following courses: Principles of Accounting I, Principles of Accounting II, Intermediate Accounting I, Intermediate Accounting II, Advanced Accounting, and Auditing.

Of the total sample, 47% of the students were majoring in Accounting, 27% in Management, 8% in Marketing, 5% in International Business, 4% in Entrepreneurship, 5% of students had a double business major (including accounting), and 4% were non-business students. Students who had a double major (including accounting) were grouped with the other accounting majors for the analysis of accounting students.

The analysis included an examination of the students' rankings of different individuals, including the

accounting principles instructor, according to the influence these individuals had on students' decisions to major in accounting. Nonparametric statistical tests were used to analyze the data. The Chi-square test was used to determine whether each rank occurred with equal probabilities for each of the four individuals. In addition, the Wilcoxon Signed Rank Test was used to determine whether the median of the rankings for each individual was likely equal to 3 (being more influential than average) or not. The binomial test was also used to determine whether the majority of the ranks are greater than 3 or not.

Furthermore, descriptive statistics utilizing numerical as well as graphical data were used to summarize the data and make qualitative assessments. The analysis included the factors that influence students' decision for a particular major, the timing of major selection in accounting, student awareness of accounting career opportunities, and views on the accounting principles class.

4. Results

The results of the study show information pertinent to the recruitment of accounting majors, including the influence of certain individuals on students' decision to major in accounting, the time frame in which the students select their major, and other factors such as the influence of a 5-year curriculum and the influence of the accounting principles course.

The accounting students were asked to rank certain individuals according to the influence they had on students' decisions to major in accounting from 1 (least influence) to 5 (most influence), including: the accounting principles instructor, school of accountancy advisor, university career center, and high school guidance counselor. The accounting principles instructor received the highest mean ranking (3.21), followed by the school of accountancy advisor (2.19), the university career center (2.05), and the high school guidance counselor (1.91). This indicates that the principles of accounting instructors have a greater influence than the other individuals.

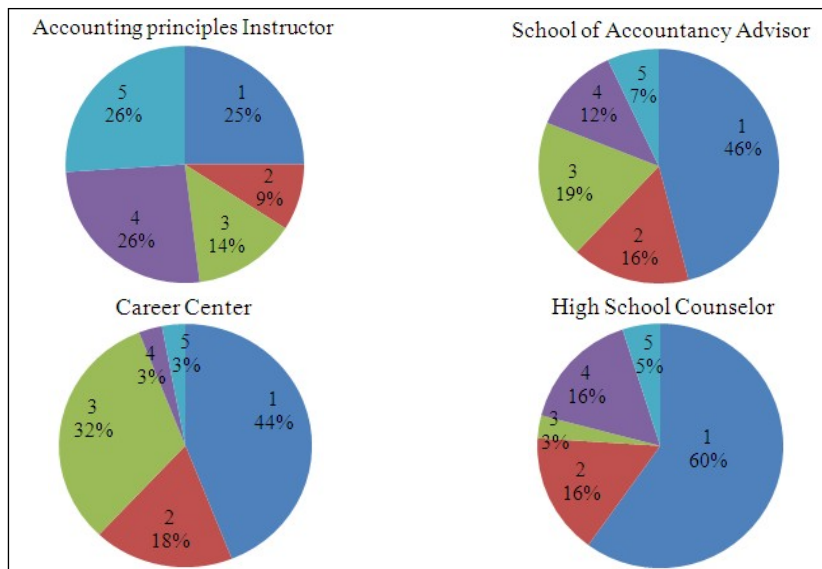


Figure 1 Percentage Rankings of Individuals Influencing Choice of Accounting as a Major

The principles of accounting instructor was ranked 5 (most influential) by the largest percentage (26.3%) of students and was ranked 1 (least influential) by the lowest percentage (24.6%) compared to the other individuals (see Figure 1). The top two ranks (i.e., 4 and 5) had a frequency percentage of 52.6% for the principles of accounting

instructor, indicating that the accounting students consider the instructor to be very influential, much more than the other individuals. The frequency percentage of the top two ranks for the other individuals were the following: advisor, 19.3%; career center, 7%; and high school counselor, 21.1%. These percentages were much lower than that of the principles of accounting instructor. Furthermore, a large percentage of students (44% to 60%) considered the accountancy advisor, career center, and high school counselor to have the least influence (rank of 1) in the students' decision to major in accounting. This indicates that the accounting principles instructor is considered more influential by the largest percentage of students and least influential by the smallest percentage of students.

A Chi-square test was used to determine whether there is a significant difference between the expected frequencies and the observed frequencies in ranking for each individual. The results show that the rankings of the accounting principles instructor occur with fairly equal probabilities ($\chi^2 = 7.47$, $P = 0.113$). The students' rankings are more evenly spread out for the accounting principles instructor than for other individuals. Conversely, the frequency of ranks do not occur with equal probabilities for the accounting advisor ($\chi^2 = 25.72$, $P = 0.000$), the university career center ($\chi^2 = 35.72$, $P = 0.000$), and the high school guidance counselor ($\chi^2 = 59.75$, $P = 0.000$). This reveals that there is a wide dispersion of students' rankings of deciding to major in accounting with the influence of the school of accountancy advisor, the university career center, and the high school guidance counselor in terms of academic field of specialization.

A Wilcoxon Signed Rank Test was performed to determine whether the median of the rankings for each individual is equal to 3 or not. A rank of 3 or higher would indicate that the individual is more influential than not. The results show that the principles of accounting instructor ($P = 0.471$) exerts considerable influence over a student's decision to major in accounting as compared to the school of accountancy advisor, university career center, and high school guidance counselor ($P = 0.000$). Statistically, the results show that the differences between the two scores (the median of the rankings for each individual is equal to 3 or not) are significant for the school of accountancy advisor, the university career center, and the high school guidance counselor.

The binomial test was used to determine whether there is a majority probability (at least 52%) that the ranks for each individual are likely to be greater than 3 (more influential than average) or not. The results show that the higher ranks (4 and 5), which indicate a greater influence, were more likely for the accounting principles instructor ($P = 0.515$) than for the other individuals ($P = 0.000$). Similar to the previous test, the results show that the differences between the higher ranks (4 and 5) and the lower ranks (less than 3) are significant for the school of accountancy advisor, the university career center, and the high school guidance counselor as well.

The students majoring in accounting (including the double-majors) were asked when they decided to major in accounting. The largest percentage (35%) indicated during high school. Fewer accounting majors indicated college before the first accounting course (30%), college during the first accounting course (17.5%), and college after the first accounting course (17.5%). These findings do not concur with Paolillo and Estes (1982), who found that most students make discipline-choice decisions during the first two years of college. These results show that high school counselors have the potential to reach about 35% of the accounting majors to try to influence them about their major choice. The business, accountancy, or career center advisors have the potential to influence about 30% of students who are still undecided after high school. The accounting instructors have the potential to reach the remaining 35% during the first accounting course or after.

Some questions were asked to request other information relevant to the recruitment process for accounting majors. The information provided is useful to better understand what can be done to recruit the best and brightest students to the accounting field. All of the students were asked whether the 5-year curriculum had or would have

an influence on their decision to major in accounting. As illustrated in Figure 2, the results for the accounting majors indicate that having a 5-year curriculum would have a positive influence on 45% of students, 0% negative influence, and no influence one way or another on 55% of them. For a significant percentage of accounting majors, the 5-year curriculum is considered important to make the decision to major in accounting. In contrast, only 6% of the non-accounting students indicated that the 5-year curriculum would influence their decision to major in accounting, 18% said it would influence them *not* to major in accounting, and 76% indicated that the 5-year curriculum would have no influence one way or another. However, the results indicate that the majority of students, both accounting and non-accounting majors, considered that the 5-year curriculum would not make any difference in their major selection.

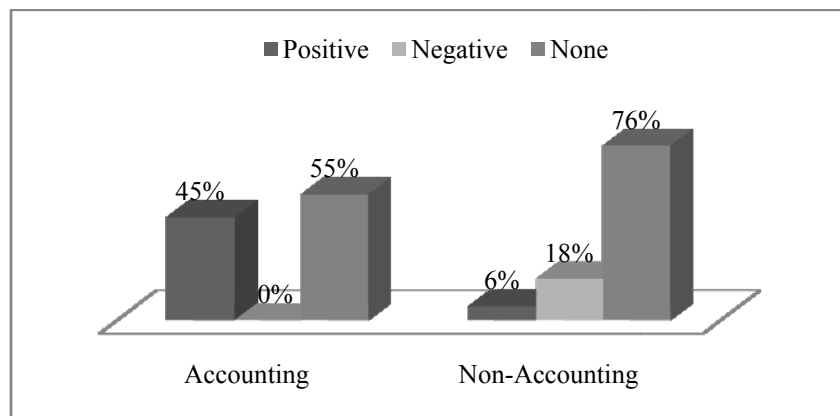


Figure 2 Five-Year Curriculum Influence Results

A Chi-square test was used to further validate the strong relation between major selection and the influence that the 5-year curriculum could have on students' major selection. The Chi-square test results show that the influence of the 5-year curriculum is dependent of major selection ($\chi^2 = 26.48$, $P = 0.000$). The accounting majors clearly showed that the 5-year curriculum would have a positive influence on their decision to major or continue majoring in accounting. This indicates that accounting major students have different perspectives compared to non-accounting major students in terms of positive, negative, and no influence responses.

These results concur with those of Mauldin et al. (2000) in that the length of the curriculum acted as a deterrent to some students in their decisions to major in accounting. However, it seems that the 5-year accounting curriculum would actually attract some students to accounting. An explanation for this may be that the better students perceive the 5-year curriculum as adding more credibility to the professional degree program and may be planning to meet the 150-hour requirement to sit for the CPA exam. Universities not offering a 5-year curriculum for accounting majors should consider establishing one to attract students who are interested in it, since the majority of states require a minimum of 150 credit hours to become a CPA.

All students were asked whether they understood the different careers available to individuals with an accounting degree. The results indicate that 77% of accounting students understood the different careers available to accountants, while 23% did not. Of the non-accounting majors, 55% understood the different accounting careers and 45% did not (see Figure 3). These results indicate that the majority of business students have an understanding of the different accounting careers available. However, the accounting majors have a much better understanding. Recruiters can work together with instructors and advisors to place more emphasis on informing all business students about the different careers available to people who have an accounting degree.

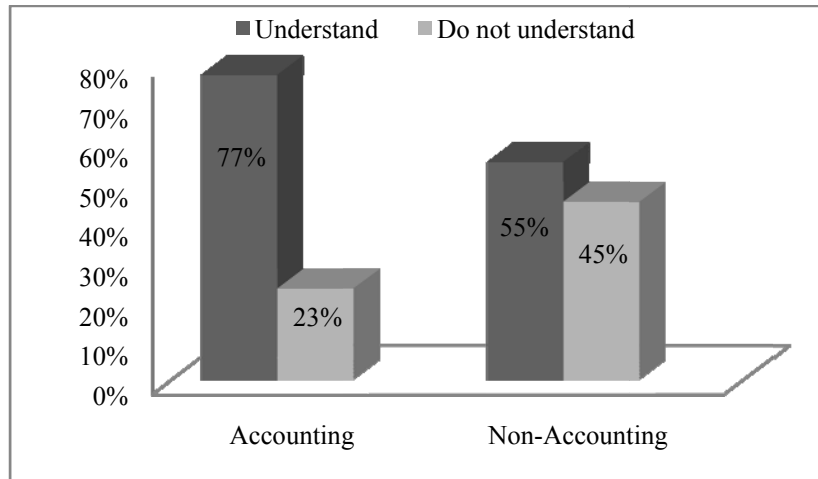


Figure 3 Understanding of Different Careers Available to Individuals with an Accounting Degree

Students were asked whether anyone had discussed career opportunities in accounting with them, and if so, whom (see Figure 4). Forty-seven percent of the accounting students stated that someone had discussed accounting careers with them, while 53% stated no one did. Conversely, a much lower percentage (24%) of non-accounting students reported that someone had discussed accounting careers with them, while 76% of them did not learn from anyone about accounting careers. Out of the students who stated that someone did discuss accounting career opportunities with them, the accounting instructor was cited most often by both accounting (59%) and non-accounting (58%) students. However, this is a small amount compared to the percentage of students who indicated that no one discussed accounting career opportunities with them. This indicates that a greater effort needs to be made to educate students about accounting careers. Nonetheless, these findings suggest that the accounting instructors, more than other individuals, are discussing career opportunities with both accounting and non-accounting majors. Still, the principles of accounting instructors could improve the quantity and quality of their discussions of accounting careers as some students are not aware or do not understand the different careers available to them in accounting.

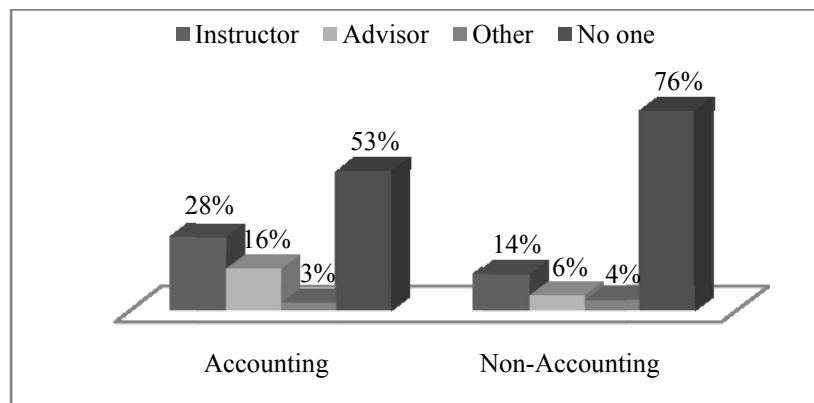


Figure 4 Individuals Who Discussed Career Opportunities in Accounting

Students consider career opportunities to be very important to decide on their major. Accounting and non-accounting students were asked to list two factors that did or may influence their decision about a particular major. The top response was job/career opportunities for both accounting (32%) and non-accounting majors (25%).

The following top four responses for accounting majors were: liking math or numbers (32%), teacher (14%), current or previous job experience (14%), and interest in subject (14%). These results indicate that students deem career opportunities to be one of the most influential factors to select a major. Therefore, instructors should take some time to make students aware of accounting careers. Teachers were also among the top responses for accounting students, so teachers were considered to be of some influence for them. In fact, out of all the students in the sample, only the accounting majors listed the teacher as an influence. None of the other majors mentioned the teacher as an influence on their major selection.

Accounting students were asked to indicate, on a 6-point Likert scale ranging from 0 (no influence) to 5 (extreme influence), the relative degree of influence that the accounting principles course had on their decision to major in accounting. This question was asked in order to differentiate between the effects of the instructor and the course itself (Mauldin et al., 2000). The mean of the responses was 4.2, whereas the mean of the responses for the same question related to the accounting principles instructor's influence was 3.0. Although both factors are important in students' career-choice decisions, the class itself was perceived as more influential than the instructor. The majority of accounting students (61.4%) indicated that the class was extremely important (highest rating), while only 28.1% of accounting students indicated that the instructor was extremely important. As can be observed in Figure 5, the rankings for the instructor are much more spread out than the ranks for the class. The vast majority of accounting students perceived the class to be more influential than the instructor. However, there is a significant correlation between the principles of accounting class and the instructor (Pearson's correlation coefficient = 0.469, $P = 0.000$). The impact of the instructor and the course go hand in hand. The results of the study suggest that the joint influence between the principles of accounting instructor and the class can help attract accounting majors. The instructor can make the class more interesting and enjoyable, and thus, increase the influence they have on students and possibly persuade them to major in accounting.

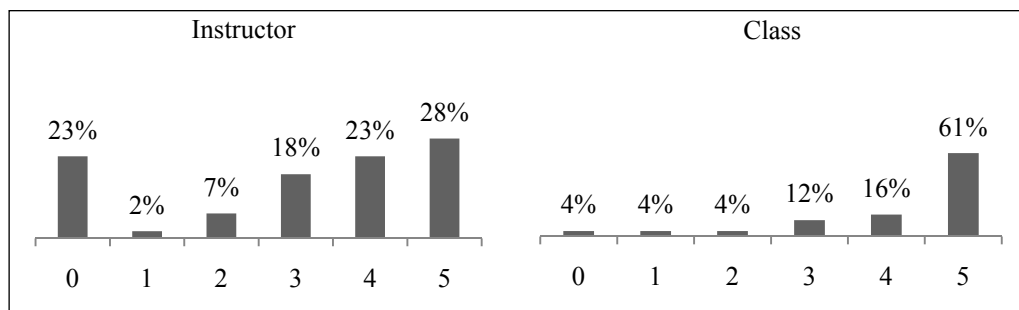


Figure 5 Percentage Rankings of Accounting Principles Instructor and Class

Furthermore, all students were asked what changes in the teaching of accounting principles could help influence students' decisions to major in accounting. In rank order, the top five responses from both the accounting and non-accounting majors were the following: better teachers or teaching skills (22%), more practice or hands on activities (10%), more coverage of career options (9%), more tutoring (7%), and explaining more or giving more information (7%). Taking into consideration what business students think about the principles of accounting class can allow instructors to improve the way they teach. The accounting instructor can make the class more interesting, improve the quality of course work, discuss career options, and increase the effectiveness of the learning process to attract more students to the accounting field.

5. Conclusion

The current business environment and the legal requirements imposed on organizations require competent and ethical accountants. The accounting profession is constantly evolving and new regulations are set that affect accountants. Therefore, it is necessary for institutions of higher education to attract and retain the most talented and skilled students. Maintaining steady enrollment is also important for universities as they educate and supply professionals to the workforce.

This study provides insightful information for the development of more effective recruitment strategies to attract bright and competent students to the accounting field. The results suggest that the accounting principles instructor is a key influence on students' decisions to major in accounting. Since all business students are required to take the principles of accounting course, the instructor is in a special position of influence and can help encourage and perhaps persuade students to major in accounting. Therefore, it is very important to have accounting instructors who are talented and student-focused so that they can exert the greatest positive influence on students. The results of the study also suggest that high-quality instructors and improved teaching methods may influence a student's decision to major in accounting.

Although the majority of students (65%) in this study decided on their major before taking the first accounting course, the accounting department recruiters should seek ways to attract students during the first accounting class. Instructors can persuade certain business students to major in accounting and retain talented students who have already decided to major in accounting. Furthermore, focusing on improving the learning experience of students in the principles of accounting class is very important. The study suggests that the degree of influence of the principles of accounting class itself is greater than that of the instructor. Nevertheless, the strong correlation between the instructor and the class can increase the influence of the accounting instructor. The instructor can make the class more enjoyable and interesting and can improve teaching strategies to help students get the most out of every class.

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Appendix
Student Questionnaire

1. Have you declared a major?
☐ Yes, please indicate your major _____ ☐ No
2. List two factors that did (may) influence your decision about a particular major:
1. _____
2. _____
3. Did (Would) the 5-year curriculum in accounting influence your decision to major in accounting one way or the other?
☐ Yes, it did (would) influence my decision to major in accounting
☐ Yes, it did (would) influence my decision not to major in accounting
☐ No influence one way or the other
4. Do you understand the different careers available to an individual with an accounting degree?
☐ Yes ☐ No
5. Has anyone discussed career opportunities in accounting with you while you have been at this university?
☐ Yes ☐ No, go to question #7
6. Who discussed career opportunities in accounting with you?
☐ Accounting principles instructor
☐ Advisor
☐ Other _____
7. Do you perceive a career in accounting to be equivalent to other professions?
☐ Yes -- Please list profession: _____ ☐ No

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8. Please list any changes to the teaching of Accounting Principles that you believe may influence a student's decision to major in accounting.

1. _____ 2. _____ 3. _____

*****QUESTIONS 9-12 SHOULD BE ANSWERED BY ACCOUNTING MAJORS ONLY*****

9. When did you make the decision to major in accounting?

☐ High school

☐ College, before first accounting course

☐ College, during first accounting course

☐ College, after first accounting course

10. Please indicate the degree of influence your instructor of accounting principles had on your decision to major in accounting, or if applicable, to continue majoring in accounting, by placing a slash (/) on the following scale.

No influence 0 1 2 3 4 5 Extreme influence

11. Please rank the following individuals from 1 to 5 according to influence on your decision to major in accounting from 1 (*least influence*) to 5 (*most influence*):

____ Accounting Principles instructor

____ School of Accountancy advisor

____ University career center

____ High school guidance counselor

____ Other _____

12. Please indicate the importance of the Accounting Principles course in your decision about whether to major in accounting, by placing a slash (/) on the following scale:

Not important 0 1 2 3 4 5 Very important