

FACTOR ATTRACTING STUDENTS TO ACCOUNTING: A FOCUS ON GENDER AND LANGUAGE

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ABSTRACT

This study surveys students to determine the most influential factors in their choice of accounting as a major. The findings confirm that good job opportunities, high earnings potential, and genuine interest in the field are the major factors attracting students to the discipline regardless of gender or native language. However, females and students whose first language is not English are significantly more influenced by the perceived ease of earning good grades and a degree. Conversely, native English speakers are more strongly influenced by genuine interest in the field. Findings also indicate women are more significantly influenced by the similarity of the major to their parents' occupations than men.

INTRODUCTION

We are all aware of significant changes that are taking place in business and the marketplace. Developments in technology and globalization have dramatically changed the role of the accountant from bean counter to business strategist. In a ten-year span, the accounting profession has witnessed a dramatic shift from preparers of financial information to strategic partners in the analysis and interpretation of financial information. The ability of accounting programs to meet the needs of the new fast-paced business model and to attract the necessary quantity and quality of students poses a significant challenge to educators.

As business turns to us to staff their job openings, they will find a change in the demographics of our student population. Student diversity, in terms of ethnicity, culture, language, and gender, is increasing. With all of these changes, as academics we must consider whether the proper signals that accurately reflect these new market conditions changes are being sent to future accounting professionals. In order to ensure our program attracts the students with the right set of skills, abilities, and interests to be successful in their chosen profession, we need a better understanding of the factors influencing the choice of accounting as a major.

According to the most recent data compiled by the American Institute of Certified Public Accountants (AICPA), the number of students earning a bachelor's degree in accounting rose to 37,000 for the 20022003 academic year, an increase of 6% from the previous year. In addition, enrollments in bachelor degree programs also increased by 6% during the same period. This recent upsurge in enrollments in accounting programs can be attributed mainly to the strong demand for accountants created by the Sarbanes-Oxley Act of 2002 [2].

While the quantity of students enrolling in accounting programs has increased, many accounting academics are concerned that the quality of accounting students is declining. One reason often cited for such a decline is that the wrong type of individual is attracted to accounting as the result of being

misinformed about what accounting is and what accountants do [1]. Anecdotal evidence suggests that students who like to work alone or who lack communication skills gravitate to disciplines emphasizing quantitative skills. Students lacking effective communications skills because of language barriers are typically drawn to more quantitative disciplines. In a study by Cesa of foreign-born students attending UC Berkeley, deficiencies in English language skills was cited as a factor limiting their choice of major [3]. Given this limitation, the top two majors in this sample were engineering and general business. As educators we are responsible for making sure perceptions about the importance of communications skills in the accounting field are clarified and communicated to students.

Gender may also influence a student's choice of major. However, most of the research in prior accounting studies focused on differences in career attributes rather than choice of major. For example, Larkin found that women generally rate critical success factors higher than their male counterparts [4]. The opposite was found regarding the rating of persuasive ability. Prior studies of accounting students indicated that in choosing a career, women and men placed higher importance on the nature of work and pay, respectively. Since evidence suggests there are gender differences in rating the importance of attributes of accounting as a career, the presumption is that there is also a gender effect in choosing accounting as a major.

RESEARCH METHODOLOGY AND RESULTS

In an attempt to gain greater information about why students major in accounting, 175 intermediate accounting majors enrolled in classes taught by four different instructors were surveyed. Students were asked to provide demographic information, including; gender, current grade point average, age, first and second language, major and years of residence in the United States. Two-thirds of those sampled were female, 45 percent had English as their first language (EFL), and 89 percent were accounting majors. Of those for whom English was a second language (ESL), the first language was an Asian language for 76 percent, Spanish for 11 percent, and a Middle Eastern language for 12 percent (other languages made up the other 1 percent). Sample descriptive statistics appear in Table 1.

TABLE 1 Student Demographic Characteristics

Student Attribute	Number	Percentage
Gender		
Male	57	34
Female	111	66
Language		
English as first language	75	45
English as second language	93	55
Asian	71	
Spanish	10	
Middle Eastern	11	
Other	1	
Major		
Accounting	149	89
Non-accounting	19	11

The survey results suggest that a student's decision to major in accounting was strongly positively influenced by job opportunities, future earnings potential, and a genuine interest in accounting. These

three factors were rated highest on by survey by both EFL and ESL students, as well as by both male and female students. Students were moderately positively influenced by the perceived status of the accounting profession.

Differences in survey results between EFL and ESL students were observed across three factors. ESL students were more strongly influenced by the expected ease in getting a degree and the ability to maintain a high grade point average (GPA) than were EFL students. Genuine interest in the field had more influence on choosing major for the EFL group versus the ESL group. Significant gender differences were also noted. Female students were more strongly influenced by the expected ease in getting a degree and the ability to maintain a high GPA than male students. Female students were also more likely to have been influenced by the occupation of their parents. Male students on the other hand reported being slightly negatively influenced by all three of these factors: ease of getting a degree, maintaining a high GPA, and parents' occupation.

CONCLUSION

As professors, one of our responsibilities is to clearly communicate to students the skills that employers will be expecting them to possess. If the expected ease of getting a degree and the ability to maintain a high grade point average are attractive reasons for EFL and female students to choose accounting as a major, then we need to make sure there is also an awareness that language skills are just as important as quantitative skills to realize these goals. Early findings suggest we need to tailor our education process to meet the needs of our diverse student population. In order to attract the necessary quality of students to the accounting profession, misconceptions regarding desirable attributes for the career must be clarified. Awareness of student differences and similarities in choosing accounting for a major is extremely important to ensure a proper fit between individual's perceived nature of the chosen professional path and the realities of the pursuit of that path. This process begins at the point when the decision is first made to enter the profession; i.e., declaration of a major.

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