

An investigation into students' perceptions of accountants

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Abstract

Prior accounting education literature documents that stereotypical images abound of the accountant as introverted, systematic, antisocial and boring. Although these stereotypes clash with the skills required of modern professional accountants to be problem solvers who regularly interact with people, the question is whether students wishing to become accountants still have these stereotyped perceptions. The purpose of this article is to investigate the preconceived notions of students in South Africa about accountants and whether these perceptions differ because of gender, home language or ethnical differences. A comparison is also made of the perceptions of school-leavers and final-year students to determine whether these perceptions change during students' formal period of study at universities. This research, which is currently highly relevant, given the shortage of students pursuing careers as accountants, could contribute to the debate surrounding the concerns of the future of the accounting profession and the implications for contemporary accounting education. It was found that students perceive accountants as structured, precise and solitary individuals. However, students considered it to be an interesting profession. Significant differences were found between the perceptions of different ethnic groups. No significant differences were found between the perceptions of male and female students, or between Afrikaans- and English-speaking students.

Keywords

Accounting profession
Career in accounting
Changing perceptions
Future of accountants
Students' perceptions
Status of profession

1 Introduction

Stereotypical images of accountants still abound some 50 years after O'Dowd and Beardslee (1960) provided evidence of the existence of a derogatory view of accountants. They found that accountants were seen as being conformist, cold, submissive and lacking social skills. Several other studies have since dealt with the issue of stereotypical views of

accountants and the work they perform. Parker (2000:50) noted the “common stereotype of the accountant – usually portrayed as male – introverted, cautious, methodical, systematic, antisocial and, above all, boring”. According to Siegel (2000), first-line operating and management staff often view the accountant as a bean counter and corporate policeman. According to Hunt, Anthony and Intrieri (2004), accountants were widely seen as being skilled in maths and tax work and attentive to detail, but they were not considered particularly admirable, exciting, outgoing, versatile or strong in leadership capabilities. Research conducted by Mladenovic (2000:142) showed that students tend to perceive accounting as primarily numerical, objective and non-controversial, and are less able to perceive the importance of creative judgement and communication skills for accountants. Students are also more inclined to perceive accounting as having an affinity with subjects like mathematics and statistics.

The perception of students is of paramount importance because individuals may select careers according to the stereotype they have of persons in those careers (Hunt *et al.* 2004:143; Ferreira & Santoso 2008:210). Students consider whether they would want to work with such people as well as how being accountants themselves would affect their self-image. It is therefore imperative that students have a realistic perception of what accountants do because misleading representations could lead to distorted judgements (Byrne & Willis 2005:369). Such stereotypes about the accountant are likely to discourage the interest of creative individuals before they see that there are actually elements of the accounting environment that would appeal to them: the ever-changing clients, new problems and challenges and variety in the work (Saemann & Crooker 1999:3-4).

Major changes in client requirements, the technology and information revolution, the development of innovative and complex financial instruments, as well as the globalisation of the economy, have placed increased pressures on accounting practices (Schmutte 1998). To meet these challenges, the profession needs to appeal to students who have the potential to become technically competent professionals with well-developed analytical abilities, communication and interpersonal skills as well as a cultural awareness of the expanding business environment. If students are unfamiliar with the work demands of contemporary accounting firms and/or have the wrong perception of what accountants do, it would lead to a mismatch between students interested in accounting and the type of person most suited to the profession (Byrne & Willis 2005:367-368).

In the last few years, researchers have noted a worldwide decline in the number of students choosing to become accountants (Marriott & Marriott 2003:113). Albrecht and Sack (2000) listed five reasons for the decline in student interest in the accounting profession in the USA: low starting salaries, more attractive career choices, a willingness to choose risky majors, a misconception of accountants and the accounting profession and the requirements of the 150-hour rule. Three of the five reasons relate to students' perceptions of the accounting profession.

Prior studies have shown that people's perceptions and stereotypes are crucial factors that influence their career decision. Holt (1994:24) comments as follows: “how accounting is perceived by society affects whether or not the best and brightest students are attracted to the profession”. Byrne and Willis (2005:368) argue that although perceptions play a critical role in career decisions, few studies have explored this issue in the field of accounting. They also point out that most of these studies focused on tertiary students in the USA. No specific prior research on students' perceptions of accountants in South Africa could be

identified other than a study by Myburgh (2005) who examined the career choices of students to identify the factors motivating accountancy students to become chartered accountants.

The purpose of this article is to investigate the preconceived notions students in South Africa have about accountants and whether these perceptions differ because of gender, home language or ethnic differences. A comparison will also be made of the perceptions of school-leavers and final-year students to determine whether these perceptions change during students' formal period of study at universities. This research, which is currently highly relevant, given the shortage of students pursuing careers as accountants, could contribute to the debate surrounding the concerns of the future of the accounting profession and the implications for contemporary accounting education. According to Fedoryshyn and Tyson (2003:273), "a change in perceptions is the preliminary step needed to induce a behavioural change that would result in an increase in the number of accounting majors". Accounting educators can play a vital role in changing students' perceptions of accountants (Marriott & Marriott 2003:114). Negative perceptions of accountants seem to be reinforced in the first years of tertiary education, particularly when traditional approaches to teaching accounting, centred on bookkeeping and numerical problems, are used. Students perceive bookkeeping as negative because it is regarded as boring and routine (Ferreira & Santoso 2008:210). It has been shown that accounting educators can affect the perceptions of their students when they modify the curriculum, teaching approaches and other aspects of the learning environment (Jackling & Calero 2006).

2 Literature review

According to a research report commissioned by the South African Institute of Chartered Accountants (SAICA 2008a), South Africa's financial management and auditing sector is searching in vain for 22 000 qualified accountants with the situation forecasted to deteriorate in the years ahead. One of the reasons cited for this shortage is that higher education is not producing enough graduates to meet the market demand for new entrants. This is further aggravated by the fact that the input into the pipeline of qualified accountants is limited to matriculants with a specific interest in mathematics. In 2006, only 25 217 learners (6.8% of all candidates writing mathematics) passed mathematics at higher grade (SAICA 2008a). It is from this pool that accountants must be attracted in competition with, *inter alia*, the engineering, medicine and actuarial disciplines. Research indicates that students choose specific degree programmes that they see as being compatible with their particular personal styles (Jackling & Calero 2006; Saemann & Crooker 1999:2). The perception that matriculants have of accountants and whether the profession matches their personal styles, is therefore one of the critical factors in determining whether they pursue a career in accounting (Jackling & Calero 2006; White & White 2006:72).

Professional accountancy bodies have long been advocating that in order to become a member of that profession, specific skills should be acquired. Table 1 summarises the skills requirements of the following professional accountancy bodies: the Institute of Chartered Accountants in Australia (ICAA), the Canadian Institute of Chartered Accountants (CICA), the Institute of Chartered Accountants in England and Wales (ICAEW), the American Institute of Certified Public Accountants (AICPA), the New Zealand Institute of Chartered Accountants (NZICA) and the South African Institute of Chartered Accountants (SAICA).

Table 1: Skills requirements

Generic skills	ICAA (2008)	CICA (2008)	ICAEW (2008)	AICPA (2008)	NZICA (2008)	SAICA (2008b)
Problem solving		*	*	*	*	
Communication	*	*	*	*	*	*
Strategic thinking/change management		*	*	*	*	*
Business awareness		*	*	*		*
Professional and technical ability	*	*	*	*	*	*
IT skills		*	*	*	*	*
Report writing/presentation	*		*			

From this list of skills requirements (table 1), it can be deduced that accountants need to be effective communicators, able to think and act strategically, able to solve problems, be aware of business issues and be professionally and technically competent. The accountant therefore needs to have satisfactory interpersonal skills because of the regular interaction with others, to be creative in solving problems, making decisions and planning for the future and to be effective communicators.

Various research surveys have been conducted to determine how learners (who are still at school) and students (who are studying at tertiary institutions) perceive the work of the accountant. Students and learners perceive accountants to be number oriented (Cohen & Hanno 1993; Hunt *et al.* 2004; Jackling & Carero 2006), fairly isolated (Oswick, Barber & Speed 1994; Coate, Mitschow & Schinski 2003; Heiat, Brown & Johnson 2007:96), boring (Cohen & Hanno 1993, Hunt *et al.* 2004; Byrne & Willis 2005; Heiat *et al.* 2007:96), scorekeepers (or bookkeepers) (Albrecht & Sack 2000; Sale 2001; Jackling & Carero 2006), formal and introverted individuals (Coate *et al.* 2003), concerned with detail (Hunt *et al.* 2004) and compliance-driven (Byrne & Willis 2005). Researchers have also concluded that little or no progress has been made in dispelling the unflattering image of accountants, despite the profession's representation of contemporary accounting practices as dynamic environments requiring people with creativity and critical thinking skills (as depicted in table 1) (Fisher & Murphy 1995; Mladenovic 2000; Coate *et al.* 2003; Byrne & Willis 2005).

Research into gender differences regarding perceptions of accountants indicate that males, compared with females, perceive the accounting profession as more interesting and requiring a higher degree of interaction (Heiat *et al.* 2007:94).

Some researchers also investigated whether the perceptions students have of accountants change while studying accountancy at tertiary institutions. In a study by Oswick *et al.* (1994), they found a divergence of views between students studying accountancy and those who did not wish to work in accountancy, with students who are interested in accountancy placing a higher weighting on the need for interpersonal skills. Oswick *et al.* (1994) argue that this divergence of views could be explained by the exposure accountancy students received to the work of the accountant while studying accountancy as part of their degree programme. Marriott and Marriott (2003), who investigated the perceptions of UK students, reported that at the start of their course, students had a reasonably positive attitude towards accounting as a profession. They observed that the overall attitude towards accounting had declined significantly by the end of their studies, which led them to conclude that students

liked accounting less at the end of their course than at the start. The students found the subject less interesting and the prospect of being employed as an accountant less agreeable.

Ferreira and Santoso (2008:211) argue that first-year accounting subjects are critical in shaping students' perceptions in that these subjects can either confirm or dispel previously held views. The results of a study conducted by Mladenovic (2000) provide further evidence that accounting students start their study of introductory accounting with many stereotypical negative perceptions of accounting, and argue that educators should focus on how to change the students' negative perceptions of the stereotypes of accountants during their first accounting course. Jackling and Calero (2006) also concluded that many students form their judgements about the work of accountants from their accounting studies. They concur with Mladenovic's (2000) view that this may have implications for accounting educators in terms of the enthusiasm and motivation required in teaching accounting, as well as in curriculum development that reflects the desired skill set (as depicted in table 1) needed for an increasingly sophisticated business environment (Jackling & Calero 2006). Heiat *et al.* (2007:92) recommend that educators use personal stories or examples that illustrate the dynamic nature of accounting careers, the need for strong interpersonal skills and the importance of creative problem-solving skills to address the negative perceptions of accountants and accounting. Ferreira and Santoso (2008:227) suggest that accounting educators should employ relevant teaching strategies to change the view of accounting as a discipline that involves number crunching, bean counting and bookkeeping procedures to a view of accounting as a dynamic and vital area of business that requires technical expertise along with judgement and interpersonal skills.

The current literature demonstrates that negative stereotyped perceptions of the accountant appear to prevail and that this image could be discouraging many students from considering a career in accounting. Typical stereotypes of accountants as identified from the literature review describe accountants as methodical or structured, extremely precise in their analysis, boring, compliance driven and anti-social, with a preference to work on their own. Although these stereotypes clash with the skills required of modern professional accountants (as depicted in table 1), the question is whether students wishing to become accountants still have these stereotyped perceptions of the accountant. This could result in the wrong type of person being attracted to the profession or the right type of person not choosing the profession.

3 Research problem

Many students decide on a career before they enter university (Sale 2001; Hunt *et al.* 2004:143; Ferreira & Santoso 2008:210). In a survey conducted in South Africa, Myburgh (2005:43) concluded that 52% of the respondents chose their careers during their final three years at school. Heiat *et al.* (2007:96) report that a large majority of students in their survey selected their degree programme before entering tertiary institutions (41%) or during their first year of study (30%). Perceptions about accountants will influence who is attracted to the profession (White & White 2006:72). If students have the wrong perception of an accountant's work, the wrong type of person could be attracted to study accounting (Heiat *et al.* 2007:95). Consequently, students who are creative and who demonstrate the characteristics needed in the modern accounting profession, as depicted in table 1, may decide not to choose accounting as a profession. Since it is unlikely that students with such desirable qualities will ever be exposed to an accounting course, accounting educators can

do nothing to change their perception of the profession or to attract them to it. However, the introductory accounting course that most business students are required to follow may either further entrench or change existing perceptions of the accountant (Marriot & Marriot 2003; Mladenovic 2000; Jackling & Calero 2006).

A survey was undertaken to determine whether the perceptions of students enrolled for degree programmes in the Faculty of Economic and Management Sciences at a residential South African university, including those enrolled in accounting programmes, are in line with the stereotypes of the accountant identified in the literature review. The results were analysed to determine if there are significant differences in perceptions due to gender, language and ethnic differences. A comparison was also made of the perceptions of new first-year students and final-year students to determine whether these perceptions change during students' formal period of study at universities.

4 Research methodology

4.1 Survey instrument

The instrument used to measure the perception of students required them to assign ordered preferences on a five-point scale among 36 opposing descriptors on the basis of their perceptions of an accountant. Saemann and Crooker (1999) first developed the measuring instrument when they surveyed students' perceptions of an accountant. Worthington and Higgs (2003) also used the measuring instrument to survey the perceptions of students of the banking and finance profession, and Byrne and Willis (2005) to evaluate Irish secondary students' perceptions of the work of an accountant and the accounting profession. These items are arrayed along four dimensions of perceptions relating to the accountant, namely structure or rule orientation (compliance driven), precision or thoroughness, level of individuality (working independently) and excitement of the profession (boring). These terms are deemed to capture students' overall perceptions of the accountant and the relationships of persons working in the accounting profession. Approximately one half of the pairings were reverse coded. Table 2 displays the paired descriptors that were used.

Table 2: Perceptions of the accountant and accounting profession

Factor #1 – Structured		
Abstract	1 2 3 4 5	Concrete
Adaptable	1 2 3 4 5	Inflexible
Alternative views	1 2 3 4 5	Uniform standards
Changing	1 2 3 4 5	Fixed
Creative solutions	1 2 3 4 5	Cut and dried
Decision making	1 2 3 4 5	Record keeping
Effectiveness	1 2 3 4 5	Efficiency
Flexible	1 2 3 4 5	Structured
Imagination	1 2 3 4 5	Logic
Innovation	1 2 3 4 5	Compliance
New ideas	1 2 3 4 5	Established rules
New solutions	1 2 3 4 5	Standard procedures
Unpredictable	1 2 3 4 5	Routine

continued

Factor #2 – Precise		
Ambiguity	1 2 3 4 5	Certainty
Analytical	1 2 3 4 5	Conceptual
Dynamic	1 2 3 4 5	Stable
Easy	1 2 3 4 5	Challenging
Imprecise	1 2 3 4 5	Accurate
Intuition	1 2 3 4 5	Facts
Novelty	1 2 3 4 5	Methodical
Originality	1 2 3 4 5	Conformity
Overview	1 2 3 4 5	Details
Spontaneous	1 2 3 4 5	Planned
Superficial	1 2 3 4 5	Thorough
Theoretical	1 2 3 4 5	Practical
Variety	1 2 3 4 5	Repetition
Verbal	1 2 3 4 5	Mathematical
Factor #3 – Solitary/ independent		
Benefits society	1 2 3 4 5	Profit driven
Extrovert	1 2 3 4 5	Introvert
People oriented	1 2 3 4 5	Number crunching
Interaction with others	1 2 3 4 5	Solitary
Factor #4 – Interesting		
Boring	1 2 3 4 5	Interesting
Dull	1 2 3 4 5	Exciting
Monotonous	1 2 3 4 5	Fascinating
Ordinary	1 2 3 4 5	Prestigious
Tedious	1 2 3 4 5	Absorbing

Structure and rule orientation are captured by descriptors that include the following: concrete, inflexible, uniform standards, fixed, cut and dried, structured, logic, compliance, established rules, standard operating procedure and routine. These descriptors relate primarily to students' perceptions of the way accounting professionals deal with problems and tasks. This reflects the view that the type of work undertaken by an accountant is factual and certain. The opposing descriptors, which would be more in line with creativity, include the following: abstract, adaptable, alternative views, changing, creative solutions, flexible, imagination, innovation, new ideas, new solutions and unpredictable.

Thoroughness and precision are captured by descriptors that include the following: accurate, challenging, conformity, details, mathematical, methodical, planned, practical, repetition and thorough. These descriptors tend to address students' perceptions of the nature of accounting work and the types of problems faced. The opposing, creativity-oriented descriptors include the following: imprecise, easy, originality, overview, verbal, novelty, spontaneous, theoretical, variety and superficial.

Students' perceptions of the accountant as being solitary versus people oriented are captured with descriptors such as introvert versus extrovert, number crunching versus people oriented and solitary versus interaction with others. The pairings for the interest in the profession include the following: boring versus interesting, dull versus exciting, monotonous versus fascination and tedious versus absorbing. The pairings reflect students' perceptions of whether the accounting profession and the work undertaken by accountants, is dull and boring or interesting and exciting.

New variables were computed using composite average scores from the descriptor pairings identified for each of the four factors. Higher scores on the structure/rule-orientation, repetitiveness/precision, and solitary-orientation factors indicate a tendency

toward the more "traditional" perceptions of the accountant as being a structured, precise and solitary individual. On the fourth factor, higher scores indicate that students viewed the accounting profession as more interesting.

4.2 Data collection

To obtain the required data for this study, the survey was administered in February 2008, the first month of the academic year. It involved newly enrolled students in the Faculty of Economic and Management Sciences at a residential university, as well as students who had completed their first, second and third years of study in the Faculty. The survey was web-based and students were encouraged to complete the survey in their own time. Two follow-up e-mails were sent as reminders to encourage students to complete the survey. The survey was sent to students enrolled in a number of courses: two first-year Information Systems courses (which ensured that the majority of students enrolled for either a B Comm or a B Accounting degree in the first year were reached); second- and third-year Information Systems and Financial Accounting courses (whereby the majority of students enrolled for the second and third years of B Comm (Management Accounting), B Comm (Financial Accounting) and B Accounting were reached); and the honours classes for B Comm (Management Accounting) and B Accounting. B Comm (Financial Accounting) students can enrol for the B Comm (Management Accounting) Honours course after completion of the undergraduate degree, do a conversion to B Accounting Honours, or leave the university to work as accountants. Other B Comm students study a variety of different directions such as marketing, human resource management and logistics management. The respondents were classified on the basis of the year in which they first enrolled at the university. Students who enrolled in 2008 for the first time were classified as "matriculated", those who enrolled in 2007 and 2006 as second- and third-year students respectively, and those who enrolled in 2005 or earlier than 2005 as fourth- or final-year students. Since students were at the beginning of their particular year of study, they were classified as having completed the previous year.

The number of invitations to participate and the response rate are detailed in tables 3 and 4. An overall response rate of 22% was achieved.

Table 3: Response rate per year of study

Year of study	Number of replies	Population	Response rate
Matriculated	319	1,370	23.3%
First year	108	526	20.5%
Second year	116	560	20.7%
Third year	74	348	21.3%
Fourth year	32	140	22.9%
Total	649	2,944	22.0%

Table 4: Response rate per degree

Degree enrolled for	Number of replies	Population	Response rate
B Accounting	306	1,240	24.7%
B Comm (Management Accounting)	78	294	26.5%
B Comm (Financial Accounting)	83	336	24.7%
Other B Comm	182	1,074	16.9%
Total	649	2,944	22.0%

4.3 Data analysis

The data were cleaned by removing substantially incomplete and duplicate responses. The majority of the analysis in the next section (unless otherwise stated) considered only the students enrolled in accounting programmes, namely B Accounting, B Comm (Management Accounting) and B Comm (Financial Accounting). Because these students intend becoming professional accountants, their perceptions of accountants merit careful consideration.

5 Analysis

A number of the paired descriptors were removed during the analysis where tests for internal reliability indicated that students clearly misunderstood the terms or the descriptors did not consistently measure the perceptions, reducing the pairings to 31. The removed paired descriptors were effectiveness versus efficiency [structure], easy versus challenging, theoretical versus practical, analytical versus conceptual [precision], benefits society versus profit driven [solitary] and ordinary versus prestigious [interest]. This agrees with what was done by Byrne and Willis (2005:372).

Table 5: Mean composite scores and internal reliabilities for students enrolled in accounting programmes

	Mean	Standard deviation	Cronbach alpha
Structure	3.38	0.59	0.81
Precision	3.71	0.52	0.73
Solitary	3.05	0.82	0.67
Interest	3.33	0.75	0.80

Table 5 shows the mean composite scores for the factors for the respondents enrolled in accounting programmes. Higher mean scores for the factors in table 5 would indicate that the accountant is seen as structured, precise and solitary. On the fourth factor, higher scores indicate that students viewed the accounting profession as more interesting. The internal reliabilities ranging from 0.67 to 0.81 compare favourably to those of Saemann and Crooker (1999) with a range of 0.64 to 0.89, Byrne and Willis (2005) who reported 0.71 to 0.81, and Worthington and Higgs (2003) with 0.41 to 0.84. The results for the mean composite scores indicate that traditional views of accountants still hold in terms of **structure** (mean = 3.38) and **precision** (mean 3.71). The respondents were more ambivalent in terms of the **isolation** of the accountant, with a mean of 3.05. There was thus not a strong indication that the respondents viewed the accountant as being solitary. Given that the population consisted of students studying towards an accounting degree, it is not surprising that the results indicated that the respondents perceived the accounting profession as **interesting** (mean 3.33).

The study found no significant differences between the three groupings of accounting students in terms of their programmes. The only exception was that B Accounting students perceived the accountant to be less solitary (mean = 2.92) than the B Comm (Management Accounting) students (mean = 3.21) and the B Comm (Financial Accounting) students (mean = 3.34) ($p < 0.01$). However, when the perceptions were compared with those of students studying towards other general B Comm programmes, a different picture emerges. A clear difference is evident in all four of the factors as depicted in table 6 and figure 1

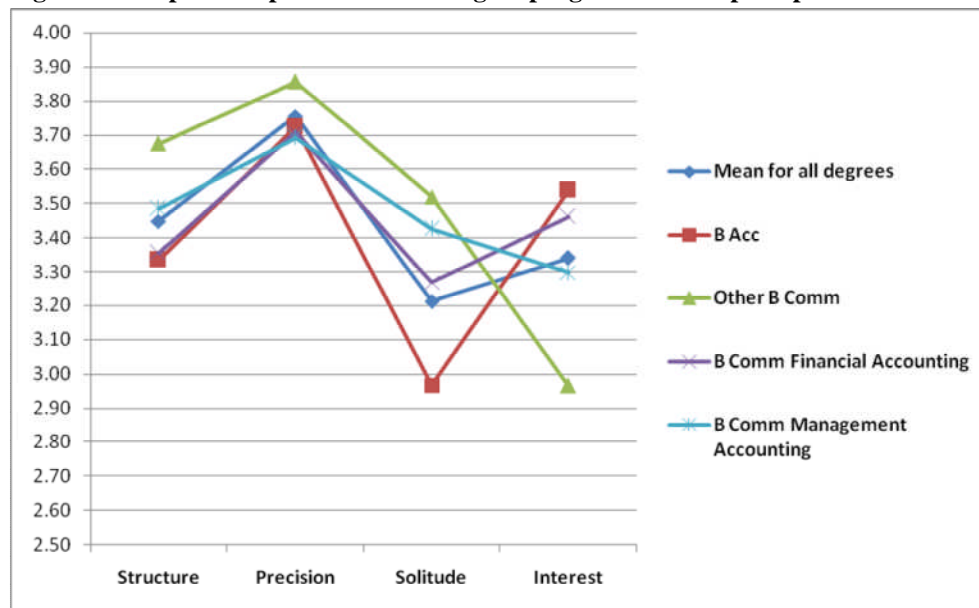
($p < 0.1$). B Comm students (excluding B Comm [Financial Accounting]) and B Comm ([Management Accounting] students) perceive the accountant as more structured, precise and solitary than students enrolled in accounting programmes do. B Comm students also perceive the profession to be significantly less interesting than the accounting students do. (See appendix A in which the results of the Bonferroni tests indicate the statistical significance of different programmes.) Note that the rest of the analysis focused only on the respondents enrolled in accounting programmes. A further and more in-depth comparison between these students and other business students could be an area for future research.

Table 6: Effect of degree programme on perceptions

	Structure	Precision	Solitude	Interest
	$p < 0.01$	$p = 0.01$	$p < 0.01$	$p < 0.01$
Mean for all degrees *	3.45	3.76	3.21	3.34
B Accounting	3.34	3.72	2.97	3.54
Other B Comm	3.67	3.86	3.52	2.97
B Comm (Financial Accounting)	3.36	3.71	3.27	3.46
B Comm (Management Accounting)	3.49	3.69	3.43	3.30

(*Note that the means for the factors in this table differ from those used in the rest of the article, because other B Comm degrees are included in this analysis.)

Figure 1: Graphical representation of degree programmes and perceptions



In order to determine whether perceptions can be linked to specific demographics or cultural differences, the results were also considered in terms of gender, ethnicity and home language. One-way analyses of variance (ANOVAs) were performed in all instances, except where stated otherwise.

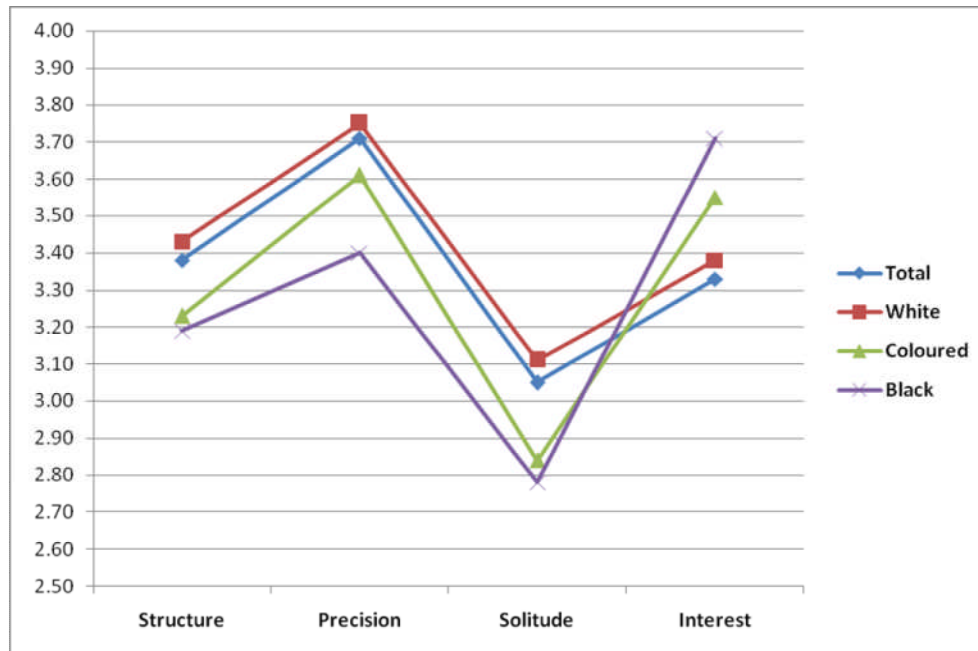
While Byrne and Willis (2005:374) reported a significant difference between perceptions of male and female students, no such significant difference was found in this study (with p-values ranging from 0.17 to 0.93 for the four factors).

In a South African context, it is worth considering the perceptions of different ethnic groups in isolation. These findings are set out in table 8 and figure 2.

Table 8: Effect of ethnicity on perceptions

	Structure	Precision	Solitude	Interest
	p=0.00644	p=0.00357	p=0.00717	p=0.03735
	p<0.01	p<0.01	p<0.01	p<0.05
Total	3.38	3.71	3.05	3.33
White	3.43	3.75	3.11	3.38
Coloured	3.23	3.61	2.84	3.55
Black	3.19	3.40	2.78	3.71

Figure 2: Graphical representation of the effect of ethnicity on perceptions



With the p-level for all four factors less than 0.05, the results are statistically significant. White students perceive the accountant to be more structured and precise, even though all three ethnic groups have the same tendency towards structure and precision. In terms of perception of solitude, white respondents are inclined towards solitude, while coloured and black students believe that it is more people driven. (No Indian students studying accounting degrees participated in the survey.) The results for interest (p=0.03735) are not as statistically significant as the other three factors, but it is still interesting to note that black and coloured respondents perceive the profession as more interesting than the white respondents do.

A number of two-way ANOVA tests were performed to ascertain whether the differing perceptions between ethnic groups were influenced by other factors. No statistically significant influence was found for gender, language, the specific degree programme students enrolled for, whether students studied accounting at school or their grade 12 performance. The differences in perceptions are therefore simply due to the difference in the ethnicity of the groups. This represents a potential area of further research.

One might have expected that there would be a difference in perceptions between students with different *home languages*, which might have been an indication of cultural differences. However, no statistically significant difference was found between students with Afrikaans, English, both Afrikaans and English or any other language as their home language.

No significant difference in perceptions was found to be related to the *occupations of the parents*, the level (higher vs standard grade) at which *mathematics* and *accounting* were taken at school or the *performance* in mathematics and accounting at school.

Byrne and Willis (2005: 374) found that there was a difference in perception between students who studied accounting at school and those who did not study the subject. However, *prior exposure to accounting* at school had no effect on perceptions in terms of structure, level of individuality (solitude) or interest. Students who studied accounting as a subject at school perceived the profession as being less precise (mean = 3.69) than those who did not study accounting (mean = 3.89) ($p < 0.05$). This difference is not particularly large with the perceptions of both groups significantly more than the mid-level indicator of 3.

The overall *performance* of the respondents in the *Grade 12* examinations played a statistically significant role for two of the factors, as depicted in table 7.

Table 7: Effect of overall Grade 12 performance on perceptions

	Structure	Precision	Solitude	Interest
p	0.00284	0.02389	0.5542	0.40456
	$p < 0.01$	$p < 0.05$		
Total	3.38	3.71	3.05	3.33
A average	3.42	3.76	3.04	3.38
B average	3.37	3.70	3.04	3.47
C average	3.44	3.54	3.22	3.40
D average	2.60	3.40	3.21	3.75

Students who performed better in Grade 12 in high school perceived accountants to be more structured and precise, compared to their counterparts who performed less well ($p < 0.05$). The differences for solitude and interest were not statistically significant.

One of the aims of the study was to assess whether the *perceptions* of students *change* as they progress from the first to third year of accountancy. No statistically significant differences were found for the structure, precision and solitary factors. However, as students advance with their studies, they perceive the accounting profession to be less interesting ($p < 0.05$). Matriculated students scored an average of 3.54, compared to fourth-year students who scored an average of 3.23. This finding is in line with that of Marriott and Marriott (2003), who reported a decline in the degree to which students found the accounting profession interesting, the further they advanced in their studies. This shows

potential disillusionment that could lead to students not pursuing a career in accounting after leaving university.

6 Conclusion

The aim of this study was to determine whether the perceptions of students who enrol for degree programmes in a Faculty of Economic and Management Sciences at a residential university in South Africa, including students who enrol for accounting programmes, are in line with the stereotypes of the accountant as identified in the literature review. The results were analysed to determine if there are significant differences in perceptions of school leavers and students due to gender, language and ethnic differences. The perceptions of school leavers were also compared to the perceptions of students in their final year of studies and who were enrolled in accounting programmes. The research was conducted by means of a survey among students enrolled for degree programmes in the Faculty of Economic and Management Sciences at a South African residential university. The research instrument used was one developed by Saemann and Crooker (1999).

The findings indicated that the traditional view of accountants still holds, namely that they are structured, precise and solitary individuals. There was an indication that some of the respondents perceived accounting as an interesting profession. No significant change in perceptions was detected as students progressed through their studies, except for a decrease in the level of interest the profession held for them. These findings are in line with international studies conducted in developed countries. Students who are not studying towards a degree in accounting perceive the accountant to be more structured, precise and solitary and less interesting than students studying towards a degree in accounting.

In comparison to international studies, no differences were found between the perceptions of male and female respondents. There was, however, a significant difference between the perceptions of different ethnic groups. This is an area that could be considered in future research.

Additional areas for potential future research would be to replicate this study at other universities to garner information from a more ethnically diverse population. Consideration should also be given to where and how perceptions are formed and how these perceptions can be changed.

This research is of specific significance for the accounting profession because despite all the efforts to change the archaic perceptions of accountants, students still perceive accountants as structured, precise and solitary individuals. At present, accounting educators at universities are not succeeding in changing the negative perceptions students have of accountants. The accounting profession and accounting educators therefore need to devise alternative strategies to address students' stereotyped perceptions.

The findings of this research indicate that students studying with a view to entering the accounting profession might have the wrong perception of what the profession entails and might be disillusioned when they enter the job market. The modern-day skills that the accounting profession requires of their members (see table 1) highlight the importance of attracting individuals who crave social interaction and are creative, imaginative and open-minded. There are a host of students who might not be considering accountancy as a career prospect because they have incorrect preconceptions of the profession. In view of the shortage of accounting professionals, these findings are particularly relevant.

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Appendix A: Results of the Bonferroni tests on degrees versus perceptions

Statistically significant items ($p < 0.05$) have been shaded in the tables below.

Structure

	B Acc	Other B Comm	B Comm Fin Acc	B Comm Man Acc
B Acc		0.000	1.000	0.272
Other B Comm	0.000		0.000	0.118
B Comm (Financial Accounting)	1.000	0.000		0.960
B Comm (Management Accounting)	0.272	0.118	0.960	

Precision

	B Acc	Other B Comm	B Comm Fin Acc	B Comm Man Acc
B Acc		0.020	1.000	1.000
Other BComm	0.020		0.116	0.080
BComm (Financial Accounting)	1.000	0.116		1.000
BComm (Management Accounting)	1.000	0.080	1.000	

Solitary

	B Acc	Other B Comm	B Comm Fin Acc	B Comm Man Acc
B Acc		0.000	0.004	0.000
Other B Comm	0.000		0.053	1.000
B Comm (Financial Accounting)	0.004	0.053		0.990
B Comm (Management Accounting)	0.000	1.000	0.990	

Interest

	B Acc	Other B Comm	B Comm Fin Acc	B Comm Man Acc
B Acc		0.000	1.000	0.054
Other B Comm	0.000		0.000	0.005
B Comm (Financial Accounting)	1.000	0.000		0.901
B Comm (Management Accounting)	0.054	0.005	0.901	

The Bonferroni test is a post hoc test that is used to determine the significant differences between the means of the various groups when an ANOVA test has been performed (Hill & Lewicki 2006:572). It therefore indicates whether the means for different groups are statistically significant.

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