

# The Impact of Practitioner Presentations on Student Attitudes About Accounting

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**M**any college administrators and department chairs recognize that the viability of accounting as a college major is in crisis. Not only has the quality of accounting graduates come under scrutiny (Albrecht & Sack, 2000), but the absolute number of students majoring in accounting has also fallen steadily over the past several years. According to the American Institute of Certified Public Accountants annual study of the supply and demand for public accounting recruits (AICPA, 2000), the number of accounting bachelor's and master's degrees awarded in 1998–99 was 21% lower than the number awarded 5 years earlier. During that same period, enrollments in accounting programs dropped almost 29%.

Much of the decline can be attributed to the number of high school students who express an interest in accounting as a desirable college major. Each year, the American Council on Higher Education conducts a nationwide survey of over 200,000 students entering their freshman year at both 4-year colleges and universities and 2-year community colleges. Among other questions, students are asked to indicate their probable major in college. In 1985, 6.5% of freshmen indicated that accounting would be their major (Dey, Astin, & Korn, 1991). By fall 2000, this number had

**ABSTRACT.** Accounting professors and admissions personnel are keenly aware that the number of college students majoring in accounting has declined sharply over the last 10 or 15 years. The authors of this article argue that carefully planned practitioner presentations in the first introductory accounting course can help stem this decline. They administered pre- and postcourse questionnaires to four sections of the Introductory Accounting I course (c. 140 students). In two of the four sections of the course, students were exposed to two 30-minute presentations by two different groups of accounting practitioners. The data revealed that students who attended presentations displayed far more positive attitudinal changes toward accountants, the accounting profession, and careers in accounting.

dropped to 2.3%, a decline of almost 65% (Kellogg, 2001).

Explanations for the decline include lower starting salaries relative to other professions, a decline in job opportunities after graduation, competition from more appealing business disciplines such as finance and MIS, unfavorable perceptions and stereotypes about accountants, and concerns about the work-family balance in the accounting profession. Given declining enrollments, it is not surprising that accounting departments are losing resources and are under pressure to merge into large, multifunctional business depart-

ments. As a result, the career-focused, practitioner-oriented distinctiveness of many accounting programs will be lost.

Noted scholars have reported problems in attracting students and debated the relevance of current curriculum. Some have argued for major overhauls in accounting education (Albrecht & Sack, 2000), whereas others have favored a more cautious approach to change (Wallace, 2001). Department chairs and concerned instructors eagerly seek practical steps that they can take in the short term to minimize or reverse the decline. In this article, we sought to provide this guidance by reporting how carefully planned practitioner presentations in the first introductory accounting course help to change student perceptions about accountants, the accounting profession, and careers in accounting. A change in perceptions is the preliminary step needed to induce a behavioral change that would result in an increase in the number of accounting majors.

Recently, the American Accounting Association (AAA) published a comprehensive study that addressed the multidimensional crisis in accounting education (Albrecht & Sack, 2000). The study discussed a host of problems, including the inability of accounting programs to attract high-quality students to the field, the relative decline in accounting starting salaries, and the

need to modernize the accounting curriculum.<sup>1</sup> Although the authors of that study enumerated these problems and suggested a variety of possible long-term solutions, they did not provide any empirical results of proactive classroom interventions that might yield more immediate benefits in terms of higher accounting enrollments and more favorable attitudes about accounting.

Clearly, the most important and persuasive studies would describe classroom interventions that generated a desired behavioral effect (i.e., changing one's major to accounting) rather than simply a change in attitudes or perceptions (i.e., becoming more favorably inclined toward accounting). Notwithstanding, isolating a behavioral response to any particular intervention, such as a practitioner presentation, is highly problematic because the response might occur well in the future and be stimulated by a variety of intervening factors. For this reason, most previous studies have focused on perceptions and attitudinal differences toward accounting. All of them, including the current study, suggest that measurable changes in attitudes and perceptions are the forerunners of the desired, future behavioral change.

Gul, Andrew, Leong, and Ismail (1989) conducted one of the early studies on high-quality students' attitudes toward careers in accounting and several other professions. Their major finding was that accounting students were most concerned with earnings potential, job availability, and job satisfaction. Cohen and Hanno (1993, p. 235) examined why nonaccounting majors did not choose to major in accounting. Among their findings, they discovered that accounting was perceived as too numbers-oriented and boring by nonaccounting majors. Of most interest was their conclusion that "success in introductory courses . . . facilitated or hindered the choice of accounting as a major," as well as their suggestion that future research should analyze the "effectiveness of various persuasive messages aimed at attracting different types of students into the profession" (1993, p. 236). Stice, Swain, and Worsham (1997) also examined the impact of performance in the first accounting

course on the decision to major in accounting. Contrary to Cohen and Hanno (1993), they found that perceptions and attitudes toward accounting, rather than classroom performance, were the more important factors on the decision to major in accounting. Stice et al. (1999) concluded that the introductory course should be used both as a recruiting and screening device for potential accounting majors.

More recently, Mauldin and Mounce asked accounting and nonaccounting students to identify the factors that most influenced their choice of a college major. They found that career opportunities, interest in the subject, and the college teacher were the most important factors. They concluded that "the accounting principles instructor appears to be very influential in students' decisions to major in accounting" and that "recruiting efforts should be designed carefully and targeted to students in the first accounting principles course" (pp. 144–145).

These findings alerted us to two issues: (a) the potential benefits of making interventions in the Introductory Accounting I class and (b) the need to consider an instructor effect in evaluating the impact of these interventions. Metrejean and Zarzeski (2001) discussed the logistics and recruiting advantages of bringing accounting practitioners into the classroom, but they never empirically determined whether these visits had any measurable impact on student attitudes and possible future behavior in regard to accounting. In our study, we extended the previous literature by empirically evaluating practitioner presentations in the Introductory Accounting I course.

### Description of the Study

Before the start of the fall 2001 semester, the chairs of St. John Fisher College's Accounting Department and Accounting Advisory Board met to discuss accounting enrollments and ways to counter the decline.<sup>2</sup> Both agreed that the Introductory Accounting I course provided the best opportunity for changing students' perceptions of accounting and accountants and encouraging students to consider accounting as a major. This course was chosen because it

includes a number of undeclared students, others who may not be firmly committed to their particular major, and accounting majors who have little knowledge of the profession and the career opportunities available after graduation. To attempt to affect student attitudes, we decided to invite accounting practitioners into the classroom twice during the semester to talk with students during normally scheduled class time.

During the fall 2001 semester, four sections of the Introductory Accounting I course were offered with total enrollments of 140 students. In two of the four sections, students were exposed to two 30-minute presentations by two different groups of practitioners. We selected the two Introductory Accounting I sections that met on the same day and at the same time, primarily to minimize the presenters' on-campus time commitments and to ensure that the presentations would be comparable in length and content. Presenters spoke in the first half of one class and then repeated their presentation in the second half of the other class. In all cases, course instructors left the room during the presentations to encourage more free-flowing and informal dialogue between the presenters and students.

During a brief orientation held a few weeks prior to each presentation, the presenters were advised of the problems that accounting educators face in attracting and retaining high quality accounting majors. They were told about stereotypes that many students appeared to hold about accountants, as well as students' lack of knowledge about the nature of accounting work and the variety of career opportunities available. They were asked to help dispel myths and possible misperceptions and to provide students with information that might foster more positive attitudes toward accountants and the accounting profession. We did not give them a prepared script but asked them to talk about their personal experiences in accounting and to display their natural enthusiasm for the profession. In follow-up discussions, the presenters indicated that they spent up to 1 hour coordinating and preparing their presentation before the classroom visit.

The first presentation team visited classes early in September during the second full week of the semester. The team was comprised of two dynamic women at relatively early stages in their professional careers. One was a first-year staff accountant at a small public accounting firm, and the other was a 1993 graduate of the college who previously worked for a Big 4 firm and was currently a manager at a local accounting placement firm. During the presentations, both women talked about their career paths and the reasons why they had been attracted to accounting. They described the range of activities that accountants perform and the variety of career options available to accounting majors. They also responded to questions, a number of which centered on the differences between careers in accounting and finance and the salary levels that could be achieved by accounting professionals.

The second presentation occurred in mid-November, about 10 weeks into the semester. This team was comprised of two older male graduates of the college who had 20 years of experience in a variety of positions in accounting. Both started their careers in public accounting, were CPAs, and currently held the position of Vice President of Finance for midsize private companies. Because of their experience in the profession, their perspective was quite different from that of the first group. They gave students an idea of how they spent their day, describing a broad range of activities and decision making that usually involved little or no direct accounting work. Though three of the four presenters were graduates of the College, we selected presenters primarily for their enthusiasm for the profession and their ability to communicate effectively.

### Questionnaire Design

Instructors in all four course sections administered pre- and postpresentation questionnaires during the first and last weeks of the class, respectively. We show the prepresentation questionnaire as Figure 1 and the postpresentation questionnaire as Figure 2. Both questionnaires elicited various demographic data (class level, gender, age, college major, antici-

pated grade), but we allowed students to remain anonymous to elicit more truthful responses to the variety of attitudinal questions in the survey.

The first set of questions (statements 1–15) on the prepresentation questionnaire presented short, declarative statements about the nature of accounting work, the characteristics of accountants, and careers in accounting. Some of the statements referred to stereotypes and widely held perceptions about accounting and accountants. Students were asked to respond on a scale ranging from *agree strongly* (5) to *disagree strongly* (1).

A second set of declarative statements (16–22) presented factors that may have led students to choose their particular major, and another presented factors to students who had not yet declared a major (23–26). In both cases, the same response alternatives were provided. Students were also provided with several lines of space to identify other factors that might influence their choice of a major. We included statements 16–26 to help the Accounting Department identify factors that could aid in developing programs to influence and recruit students early in the decision process.

The postpresentation questionnaire duplicated all of the earlier demographic questions and declarative statements. Six additional statements (27–32) were addressed to those students who attended either one or both of the in-class presentations. These statements related to the content and effectiveness of the presentations and their impact on students' attitudes about accountants, accounting work, and accounting career opportunities. As before, response alternatives ranged from *agree strongly* (5) to *disagree strongly* (1). Students were also asked to identify the one or two most important, interesting, or significant things that they learned from the presenters.

### Course Sections and Student Demographics

During the fall 2001 semester, four sections of the Introductory Accounting I course were offered, with total enrollments of approximately 140 students. A full-time faculty member taught two of

the sections, and adjuncts taught the other two. Three of the sections were offered during the day; one section during the evening. Both sections selected for presentations were day sections, one taught by a full-time faculty member and another by an adjunct who is a CPA and tax manager at a large regional public accounting firm. A common text was used in each of the sections (Needles, 8th ed.), and the syllabus and course content were determined by the full-time faculty member and adopted by the adjuncts so that the students received the same foundation material for the Introductory Accounting II course. The Introductory I course is 3 credit hours, and registration for each section is not restricted so that each section includes a variety of majors and class levels. The course is taught primarily from a preparers' perspective, as opposed to strictly a user's, and the accounting process is covered in the course along with debits and credits, journal entries, ledgers, and so forth.

In Table 1, we show the demographic profile of the 140 students in the four sections at the beginning of the semester.

### Findings

The first set of descriptive statements (1–15) in the pre- and postpresentation questionnaires were intended to assess student attitudes toward accountants, the accounting profession, and careers in accounting.

In Table 1A, we compare the mean scores on both the pre- and postpresentation questionnaires for students who attended presentations and those students who did not attend a presentation.<sup>3</sup> We also performed a difference-between-means test and calculated a *p* value for each question.<sup>4</sup> In the following discussion, we focus on questions that generated a *p* value with a 5% significance probability, that is, a *p* value less than .05.

In Table 2, we show the change in mean response rates with a 5% significance probability for students who attended at least one presentation. The increase in mean scores on statements S1 ("Accounting requires a lot of rule memorizing") and S15 ("Accounting majors have to work a lot harder than other majors") is most likely a function of the



## PREPRESENTATION QUESTIONNAIRE

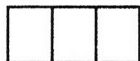
- Class level :**     freshman     sophomore     junior     senior
- Gender:**         female     male
- Age:**             17-21     21-24     24-30     over 30
- Major:**          accounting     management     sports studies     undeclared     other
- How many accounting courses did you take in high school?**     none     one     two or more
- What grade do you expect to receive in this course?**         A     B     C     D or less

The following questions relate to your attitude towards accountants, the accounting profession, or a career in accounting.

**Instructions:** For each statement, fill in the circle next that ranks the extent of your agreement with each statement, according to the following scale:

5 - Agree strongly; 4 - Agree somewhat; 3 - Neither agree nor disagree; 2 - Disagree somewhat; 1 - Disagree strongly

- S1. Accounting requires a lot of rule-memorizing.         5     4     3     2     1
- S2. I would enjoy being an accountant.                     5     4     3     2     1
- S3. Accounting is an interesting profession.                 5     4     3     2     1
- S4. My family would like me to become an accountant.     5     4     3     2     1
- S5. Accountants are number-crunchers; they seldom work with people.     5     4     3     2     1
- S6. Accountants work longer hours than most other professionals.             5     4     3     2     1
- S7. A career in accounting provides frequent intellectual challenges.             5     4     3     2     1
- S8. Accountants find little personal satisfaction in their work.                     5     4     3     2     1
- S9. The work that accountants normally do is boring.         5     4     3     2     1
- S10. Careers in accounting have high social status.             5     4     3     2     1
- S11. Accounting has a number of alternative career paths.     5     4     3     2     1
- S12. An accounting degree can provide a broad exposure to business.             5     4     3     2     1
- S13. Accounting is a lot of fixed rules; it doesn't involve conceptual skills or judgments.                     5     4     3     2     1
- S14. Careers in accounting have high earnings potential.                     5     4     3     2     1
- S15. Accounting majors have to work a lot harder than most other majors.                                     5     4     3     2     1



**FIGURE 1. Student survey, administered before the presentations.**

*Continued on next page*

The following questions relate to your present major in college and possible changes.

**Instructions:** For each statement, fill in the circle next that ranks the extent of your agreement with each statement, according to the following scale:

5 - Agree strongly; 4 - Agree somewhat; 3 - Neither agree nor disagree; 2 - Disagree somewhat; 1 - Disagree strongly

**Answer the following questions if you have already declared a major.**

- S16. My family had a big impact on my choice of a major.                     5    4    3    2    1
- S17. My friends and classmates had a big impact my choice of a major.  5    4    3    2    1
- S18. My success in high-school math classes had a big impact on my choice of a major.  5    4    3    2    1
- S19. High earnings potential had a big impact on my choice of a major.                     5    4    3    2    1
- S20. I will continue in my major despite the grade I receive in this course.                     5    4    3    2    1
- S21. Obtaining a job right after graduation had a big impact on my choice of a major.                     5    4    3    2    1
- S22. My success in this course will have a big impact on my decision to change my major.  5    4    3    2    1

**Answer the following questions if you have *not* declared a major.**

- S23. My experiences in this course will have a big impact on my choice of a major.                     5    4    3    2    1
- S24. My success in this course will influence my decision to major in accounting.                     5    4    3    2    1
- S25. My friends and classmates will have a big impact my choice of a major.                     5    4    3    2    1
- S26. My family will have a big impact on my choice of a major.                     5    4    3    2    1

**What other factors will influence your choice of a major?**

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**THANK YOU FOR YOUR PARTICIPATION**

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## POSTPRESENTATION QUESTIONNAIRE

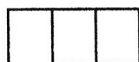
- Class level :**     freshman     sophomore     junior     senior
- Gender:**         female     male
- Age:**             17-21     21-24     24-30     over 30
- Major:**           accounting     management     sports studies     undeclared     other
- How many accounting courses did you take in high school?**     none     one     two or more
- What grade do you expect to receive in this course?**         A     B     C     D or less

**The following questions relate to your attitude towards accountants, the accounting profession, or a career in accounting.**

**Instructions:** For each statement, fill in the circle next that ranks the extent of your agreement with each statement, according to the following scale:

5 - Agree strongly; 4 - Agree somewhat; 3 - Neither agree nor disagree; 2 - Disagree somewhat; 1 - Disagree strongly

- S1. Accounting requires a lot of rule-memorizing.             5     4     3     2     1
- S2. I would enjoy being an accountant.                         5     4     3     2     1
- S3. Accounting is an interesting profession.                     5     4     3     2     1
- S4. My family would like me to become an accountant.     5     4     3     2     1
- S5. Accountants are number-crunchers; they seldom work with people.     5     4     3     2     1
- S6. Accountants work longer hours than most other professionals.             5     4     3     2     1
- S7. A career in accounting provides frequent intellectual challenges.             5     4     3     2     1
- S8. Accountants find little personal satisfaction in their work.                     5     4     3     2     1
- S9. The work that accountants normally do is boring.             5     4     3     2     1
- S10. Careers in accounting have high social status.             5     4     3     2     1
- S11. Accounting has a number of alternative career paths.     5     4     3     2     1
- S12. An accounting degree can provide a broad exposure to business.             5     4     3     2     1
- S13. Accounting is a lot of fixed rules; it doesn't involve conceptual skills or judgments.                     5     4     3     2     1
- S14. Careers in accounting have high earnings potential.                     5     4     3     2     1
- S15. Accounting majors have to work a lot harder than most other majors.                     5     4     3     2     1



**FIGURE 2. Student survey, administered after the presentations.**

*Continued on next page*

**Instructions:** For each statement, fill in the circle next that ranks the extent of your agreement with each statement, according to the following scale:

5 - Agree strongly; 4 - Agree somewhat; 3 - Neither agree nor disagree; 2 - Disagree somewhat; 1 - Disagree strongly

The following questions relate to your present major in college and possible changes.

Answer the following questions if you have already declared a major.

- S16. My family had a big impact on my choice of a major.       5    4    3    2    1
- S17. My friends and classmates had a big impact my choice of a major.    5    4    3    2    1
- S18. My success in high-school math classes had a big impact on my choice of a major.    5    4    3    2    1
- S19. High earnings potential had a big impact on my choice of a major.       5    4    3    2    1
- S20. I will continue in my major despite the grade I receive in this course.    5    4    3    2    1
- S21. Obtaining a job right after graduation had a big impact on my choice of a major.    5    4    3    2    1
- S22. My success in this course will have a big impact on my decision to change my major    5    4    3    2    1

Answer the following questions if you have *not* declared a major.

- S23. My experiences in this course will have a big impact on my choice of a major.    5    4    3    2    1
- S24. My success in this course will influence my decision to major in accounting.    5    4    3    2    1
- S25. My friends and classmates will have a big impact my choice of a major.       5    4    3    2    1
- S26. My family will have a big impact on my choice of a major .                       5    4    3    2    1

Answer the following questions *only if you attended class for one or both of the in-class presentations by outside speakers.*

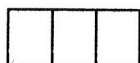
How many in-class presentations did you attend?       One    Two

- S27. The presenters provided new insights on careers in accounting.                       5    4    3    2    1
- S28. The presenters provided new insights on the work accountants do.                       5    4    3    2    1
- S29. The presenters dispelled certain myths about the type of people who  
become accounting professionals.                       5    4    3    2    1
- S30. The presentations were a worthwhile component of the class.                       5    4    3    2    1
- S31. As a result of the presentations, I am more inclined to major in accounting.    5    4    3    2    1

What were the one or two most important (interesting? significant?) things you learned from the presenters?

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**THANK YOU FOR YOUR PARTICIPATION**



course content and instructors' expectations. As in many preparer-oriented Introductory Accounting I courses, students are required to understand and memorize various GAAP rules, forms of the financial statements, and rules of debits and credits. Students are expected to work hard to master the material, which requires spending substantial time outside of class on homework problems and quizz and exam preparation.

However, in our view, the change in the mean scores for the other three statements (S10, S11, S14) can be attributed to the presentations, especially when

changes in the mean responses and *p* values are compared with changes in mean responses and *p* values from students who did not attend a presentation. For these three statements, we show the change in the mean scores between those two groups of students in Table 3.

To isolate any impact caused by individual faculty members, we isolated the results from the two sections taught by the same full-time faculty member and summarized them in Table 2A. Both of these sections were taught on the same days, Tuesday and Thursday mornings, for 80 minutes each

with one section immediately following the other. We chose the earlier class for two presentations, whereas the later class had no presentations. Within these two sections, the change in mean student attitudes with a 5% significance probability, from the beginning of the course to the end, occurred in three statements (see Table 4).

The changes indicate that students who heard the accounting professionals had a far more favorable change in their impression of accountants, the accounting profession, and related career opportunities than did students who were not exposed to the in-class presentations. In particular, students who attended the presentations underwent a much greater and more positive change in their impressions of the social status of accounting careers and the number of different career opportunities available to accountants.

### Postpresentation Questionnaire: Impression of the Presenters and Presentations

The postpresentation questionnaire asked students who had attended a presentation to evaluate the presenters and the presentations. We summarize these mean responses in Table 5.

The data reveal that students obviously felt that the presentations were a worthwhile component of the course and provided valuable insight into the accounting profession and the work that accountants perform. Even though the presentations themselves may not

**TABLE 1. Descriptive Statistics of the Students, in Percentages**

Descriptor	All students	Students in the presentation sections	Students in the nonpresentation sections
Class			
Freshman	43	61	20
Sophomore	38	26	52
Junior	17	10	26
Senior	2	3	2
Gender			
Female	40	41	39
Male	60	59	61
Major			
Accounting	14	15	12
Management	51	58	41
Sports studies	15	9	22
Other	9	4	17
Undeclared	11	14	8
Age			
17–21	83	96	67
21–24	6	4	10
24–30	4	—	8
> 30	7	—	15

**TABLE 2. Change in Mean Response Rates With a 5% Significance Probability for Students Who Attended at Least One Presentation**

Statement	Prepresentation questionnaire ( <i>M</i> ) ( <i>n</i> = 77)	Postpresentation questionnaire ( <i>M</i> ) ( <i>n</i> = 57)	Change ( <i>M</i> )	<i>p</i>
S1: Accounting requires a lot of rule-memorizing.	3.76	4.16	0.40	.006
S10: Careers in accounting have high social status.	3.36	3.79	0.43	.005
S11: Accounting has a number of alternative career paths.	3.85	4.39	0.54	.000
S14: Careers in accounting have high earnings potential.	4.05	4.28	0.23	.037
S15: Accounting majors have to work a lot harder than other majors.	2.97	3.65	0.68	.000

Note. Responses were on a scale ranging through 1 (*disagree strongly*), 2 (*disagree somewhat*), 3 (*neither disagree nor agree*), 4 (*agree somewhat*), and 5 (*agree somewhat*).



**TABLE 1A. Student Responses to Statements on the Questionnaires: Mean Scores and p Values**

Statement	One/two presentations (mean scores)			No presentations (mean scores)			
	Prepresentation (n = 77)	Postpresentation (n = 57)	(1) Change	Prepresentation (n = 61)	Postpresentation (n = 42)	(2) Change	p
S1: Accounting requires a lot of rule-memorizing.	3.76	4.16	0.40 (0.01)	3.97	4.27	0.30 (0.12)	0.006
S2: I would enjoy being an accountant.	3.22	3.21	0.01	2.99	2.87	(0.12)	0.853
S3: Accounting is an interesting profession.	3.44	3.63	0.19	3.14	3.50	0.36	0.444
S4: My family would like me to become an accountant.	2.72	2.81	0.09	2.31	2.67	0.36	0.402
S5: Accountants are number crunchers; they seldom work with people.	2.27	2.11	(0.16)	2.51	2.38	(0.13)	0.264
S6: Accountants work longer hours than most professionals.	3.06	2.89	(0.17)	3.02	3.08	0.06	0.119
S7: A career in accounting provides frequent intellectual challenges.	3.86	3.95	0.09	3.66	3.75	0.09	0.579
S8: Accountants find little personal satisfaction in their work.	2.08	1.96	(0.12)	2.35	1.95	(0.40)	0.348
S9: The work that accountants normally do is boring.	2.79	2.54	(0.25)	2.77	2.73	(0.04)	0.152
S10: Careers in accounting have high social status.	3.36	3.79	0.43	3.22	3.29	0.07	0.005
S11: Accounting has a number of alternative career paths.	3.85	4.39	0.54	3.78	3.85	0.07	0.000
S12: An accounting degree can provide a broad exposure to business.	4.30	4.39	0.09	4.11	4.02	(0.09)	0.112
S13: Accounting is a lot of fixed rules; it doesn't provide conceptual skills or judgment.	2.49	2.56	0.07	2.76	2.58	(0.18)	0.869
S14: Careers in accounting have high earnings potential.	4.05	4.28	0.23	3.97	3.95	(0.02)	0.037
S15: Accounting majors have to work a lot harder than most other majors.	2.97	3.65	0.68	2.89	2.79	(0.10)	0.000

Notes. Responses were on a scale ranging through 1 (disagree strongly), 2 (disagree somewhat), 3 (neither disagree nor agree), 4 (agree somewhat), and 5 (agree strongly). Parentheses denote a negative change.

**TABLE 3. Comparison of Changes in Mean Responses and *p* Values for Selected Questions: Students Who Attend the Presentations Versus Those Who Did Not Attend Any**

Statement	Change in mean response: One/two presentations	Change in mean response: No presentation	<i>p</i>	
			One/two presentations	No presentation
S10: Careers in accounting have high social status.	0.43	0.07	.005	.682
S11: Accounting has a number of alternative career paths.	0.54	0.07	.000	.561
S14: Careers in accounting have high earnings potential.	0.23	(0.02)	.037	.942

Note. Parentheses around a figure denote a negative change.

**TABLE 4. Comparison of Mean Response Rates for Students From Sections Taught by the Same Full-Time Faculty Member**

Statement	Change in mean response: One/two presentations	Change in mean response: No presentation	<i>p</i>	
			One/two presentations	No presentation
S9: The work that accountants normally do is boring.	(0.54)	(0.10)	.036	.663
S10: Careers in accounting have high social status.	0.58	0.03	.009	.859
S11: Accounting has a number of alternative career paths.	0.56	0.07	.007	.649

Note. Parentheses around a figure denote a negative change.

**TABLE 5. Student Evaluation of the Presenters and Presentations**

Statement	Overall
S27: The presenters provided new insights on careers in accounting.	4.42
S28: The presenters provided new insights on the work accountants do.	4.40
S29: The presenters dispelled certain myths about the type of people who become accounting professionals.	4.25
S30: The presentations were a worthwhile component of the class.	4.38
S31: As a result of the presentations I am more inclined to major in accounting.	3.13

Note. Responses were on a scale ranging through 1 (*disagree strongly*), 2 (*disagree somewhat*), 3 (*neither disagree nor agree*), 4 (*agree somewhat*), and 5 (*agree somewhat*).

have affected students' decisions to change their major to accounting, students were more aware of the role of accountants and thus they would be much more likely to consider the possibility of an accounting career when making such decisions in college or after graduation. Though a number of undecided students in the course actual-

ly changed their major to accounting during the semester, future follow-up will be required to ascertain whether the presentations bring about any significant, long-lasting change in the number of students majoring in accounting. Anecdotally, the number of students enrolled in other majors who inquired about accounting as a *minor*

during the semester substantially increased from previous years. These inquiries indicate that we should promote this avenue far more than we have done in the past.

Overall, the students reacted very positively to the presentations. In the final section, which asked them to identify the one or two most significant factors that they had learned, the students included the following comments:

"The broad range of career opportunities for accountants."

"Not all number crunching."

"Accountants can be cool."

"Accounting is not boring and you work with people all the time."

"Explaining what they did was quite different than what I thought they did."

"There is always advancement and opportunities to make more money."

"Accountants may not even remember how to do journal entries."

"Hearing their enthusiasm and the directions they went and the success that followed was useful."

**TABLE 2A. Student Responses to Statements on the Questionnaires: Mean Scores and *p* Values for Sections Taught by Common Faculty Member**

Statement	Section with two presentations (mean scores)			Section with no presentations (mean scores)		
	Prepresentation ( <i>n</i> = 40)	Postpresentation ( <i>n</i> = 26)	(1) Change	Prepresentation ( <i>n</i> = 40)	Postpresentation ( <i>n</i> = 31)	(2) Change
			<i>p</i>			<i>p</i>
S1: Accounting requires a lot of rule-memorizing.	4.00	4.19	0.19 (0.276)	4.03	4.26	0.23 (0.199)
S2: I would enjoy being an accountant.	3.23	3.35	0.12 (0.634)	2.88	2.97	0.09 (0.704)
S3: Accounting is an interesting profession.	3.45	3.92	0.47 (0.052)	3.05	3.58	0.53 (0.018)
S4: My family would like me to become an accountant.	2.63	3.00	0.37 (0.140)	2.32	2.74	0.42 (0.067)
S5: Accountants are number crunchers; they seldom work with people.	2.17	1.81	(0.36) 0.161	2.65	2.65	0.00 (0.985)
S6: Accountants work longer hours than most professionals.	3.05	2.73	(0.32) 0.136	3.18	3.32	0.14 (0.465)
S7: A career in accounting provides frequent intellectual challenges.	4.05	4.15	0.10 (0.558)	3.74	3.77	0.03 (0.076)
S8: Accountants find little personal satisfaction in their work.	2.00	1.77	(0.23) 0.230	2.33	2.06	(0.27) 0.225
S9: The work that accountants normally do is boring.	2.85	2.31	(0.54) 0.036	2.87	2.77	(0.10) 0.663
S10: Careers in accounting have high social status.	3.27	3.85	0.58 (0.009)	3.45	3.48	0.03 (0.857)
S11: Accounting has a number of alternative career paths.	3.82	4.38	0.56 (0.007)	3.70	3.77	0.07 (0.649)
S12: An accounting degree can provide a broad exposure to business.	4.43	4.62	0.19 (0.201)	4.07	3.90	(0.17) 0.259
S13: Accounting is a lot of fixed rules; it doesn't provide conceptual skills or judgment.	2.50	2.27	(0.23) 0.269	2.85	2.74	0.11 (0.633)
S14: Careers in accounting have high earnings potential.	4.10	4.38	0.28 (0.068)	4.10	4.06	(0.04) 0.827
S15: Accounting majors have to work a lot harder than most other majors.	3.15	3.46	0.31 (0.156)	3.10	2.94	(0.16) 0.429

Note. Responses were on a scale ranging through 1 (disagree strongly), 2 (disagree somewhat), 3 (neither disagree nor agree), 4 (agree somewhat), and 5 (agree strongly). Parentheses denote a negative change.



## Discussion, Summary, and Conclusions

Our study indicates that carefully planned practitioner presentations in the first introductory accounting course can have a favorable impact on students' perceptions of accountants, the accounting profession, and careers in accounting. Students exposed to accounting professionals display a more positive attitudinal change toward accounting than do students not exposed to professionals in the classroom. Although the yield in regard to an increase in the number of accounting majors may not be immediate, the improved impressions of accountants, their work, and career opportunities may result in the desired behavioral change sometime in the future.

The study has certain limitations that make generalization to wider student populations cautionary. The limitation of most concern is that the number of prepresentation questionnaire responses ( $n = 138$ ) far exceeded the number of postpresentation responses ( $n = 99$ ). Part of the decline is a result of natural attrition and less-than-full attendance in late-semester classes. Nevertheless, students least favorably disposed toward accounting may not have completed the postpresentation questionnaire, and the magnitude of the positive attitudinal changes should be interpreted accordingly. In future surveys, we would assign unique numbers to the participants so that matched samples could be analyzed. Although this might produce more guarded responses, we could be more definitive in our conclusions about the value of attending one or more presentations during a semester.

Other limitations include the impact of differing class composition on findings (i.e., age, gender, class level, etc.), the impact of good (or bad) presenter chemistry on a presentation's effectiveness, and the inability to parcel out fully the instructor effect on the attitudinal changes. Though these limitations are

of concern, especially from a data-analysis perspective, our findings do suggest that practitioner presentations have the potential to alter student attitudes and misconceptions about accounting.

In conclusion, the study raises a number of important questions regarding the specific nature of practitioner presentations. How do the demographic characteristics of presenters (age, experience, gender) affect student perceptions? How many presentations are optimal to produce a desired affect? Do more favorable impressions about accounting translate into better classroom performance and higher quality accounting students? At what point do students view the displacement of accounting content by accounting recruitment activities as self-serving and inappropriate? If presentations are effective in the college classroom, would they be equally effective at the high school level, when attitudes about accounting are initially formed? And, perhaps most important, can practitioner presentations increase the quantity of accounting majors in the future?

We believe that carefully planned practitioner presentations can both dispel myths and improve students' attitudes about accounting. In our view, presenters should be coached but not scripted and selected on the basis of their enthusiasm and personality rather than their prestige in the accounting profession. Presenters should avoid technical accounting topics and focus instead on the variety of their work experiences, potential accounting salaries, career opportunities, and the reasons why they, personally, chose to major in accounting. A large number, perhaps even the majority, of Introductory Accounting I students are not committed fully to their college major, and they begin college with a number of prejudices and misperceptions about accounting. Practitioner presentations appear to be an effective approach for altering these attitudes and for creating more positive and realistic understanding.

## NOTES

1. See Heffes (2001) for a summary of the AAA study's findings and suggested remedies.
2. St. John Fisher College is a small (1,800 FT undergraduates), private college in Rochester, NY. The college graduates between 35 and 45 accounting majors each year and maintains strong ties with Rochester's professional accounting community.
3. Of the 57 postpresentation questionnaires that were completed, 41 students attended both presentations and 16 students attended one presentation. For purposes of data analysis, we assigned students to one of two groups: (a) students who attended at least one presentation and (b) students who did not attend a presentation.
4. A  $p$  value is a measure of the probability that the change in means was not caused by the presentations. A lower  $p$  value indicates less likelihood that the presentations had no effect on the mean scores.

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