

# The Prevailing Issues Pertaining to Students' Conception About Accountancy

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## ABSTRACT

The initial exposure to accounting studies sets the foundation of whether students would want to pursue a career path in accounting. The introductory accounting course is crucial because this creates an overall impression of the work of accountants. This study aims to discover the development in the perception of undergraduate students about accounting over two decades. Further to this, the study seeks to identify the issues related to perceptions in Fiji and whether these findings are similar to those carried out by international studies? To address these research questions, this study employs both empirical and non-empirical approach to data collection. A systematic literature review of the student perceptions from the period of 1995 – 2015 is carried out. In addition, a survey is carried out to examine the perceptions of undergraduate accounting major students, in their first core course, at one of the three universities in Fiji in the year 2017. The responses from forty-five Introductory Financial Accounting students from this university reveal that more than fifty percent are having a positive attitude towards accountancy profession however they find accounting a difficult subject of study and accountants having poor work-life balance. This study makes a number of recommendations to address the two key issues that have been prevailing over the years: accounting subject difficulty and work-life balance issue of accountants.

**Keywords:** *Introductory accounting course, Undergraduate student perceptions, Accountancy profession, Accounting subject difficulty, Work-life balance, Prevailing issues, Work of accountants.*

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### **Highlights of this paper**

- This study aims to discover the development in the perception of undergraduate students about accounting over two decades.
- The initial exposure to accounting studies sets the foundation of whether students would want to pursue a career path in accounting.

## **1. INTRODUCTION**

The perception of students on completion of the first core course in accounting sets the foundation whether they are going to continue their pursuit of becoming an accountant. Identifying their perception provide avenues for recommendation and adjustments required in the curriculum and pedagogy. Prior studies point out that students are not aware of the accurate role of accountants before joining university causing them to perceive the role of accountants as cumbersome and boring. These unaligned perceptions are the root cause for the accounting profession failing to attract and retain the intelligent graduates.

Consequently, the profession gets trapped into the cycle of competency crisis. This situation highlights the significance of the first course in accounting, a phase where the right perceptions could be developed. If the perception is correct then only the students who have the capacity to lead in the accounting profession could be attracted and the skills can be developed. These are the students who could excel in the business environment, become successful leaders and lead the direction of the accounting profession. The perceptions of students are also influenced by the referent groups.

Studies over the years have rigorously called for changes in accounting teaching pedagogies and the curriculum. Universities across the globe are moving towards incorporating various changes. For instance, the local universities have incorporated accounting information systems, business ethics and other service related courses. The degree program which consisted of twenty course units eight years ago is now a composite of twenty-four courses. However the recent studies continue to point out that certain negative perceptions about the accounting are still pertinent today. These incorrect perceptions could be the grounds for deteriorating numbers willing to pursue accounting studies (Albrecht and Sack, 2000; Marriott and Marriott, 2003; Jackling and Calero, 2006; Salem, 2013).

Majority of the studies have been carried out in international universities such as Australia, New Zealand, United States and United Kingdom. Limited or no studies surrounding this topic have been carried out in Fiji. The students in Fiji get exposure to accounting studies at secondary schools and colleges.

These prior studies on this topic have explored the student perceptions in the initial stage of university program or on completion of the studies and have made recommendations for changes in teaching pedagogies. This study attempts to identify the issues that are prevailing over the years and make further recommendations accordingly.

Based on the above context, this study aims to discover the development in the perception of students about accounting over two decades. In this paper, the 'perception about accountancy' is defined as the conception an individual has regarding accounting as a subject of study, role of accountants and career in the accounting profession. Further to this, the study seeks to identify the issues related to perceptions in Fiji and whether these findings are similar to those carried out by international studies? It adopts the following research questions:

RQ 1: What do the prior studies indicate about the trend in development of student perceptions about accounting?

RQ 2: Are the perceptions of the university accounting students in Fiji similar to the pertinent issues highlighted in the literature?

To address these research questions, this study employs both empirical and non-empirical approach to data collection. A systematic literature review of the student perceptions from the period of 1995 – 2015 is carried out. The author incorporates the survey results of an examination of the perception of accounting major students, in their first core course, at one of the three universities in Fiji in year 2017. The responses from forty-five Introductory Financial Accounting students from this university disclose that more than fifty percent are having positive attitude towards accountancy profession however they find accounting a difficult subject of study and accountants having poor work-life balance.

This study makes a number of recommendations surrounding two key issues that have been prevailing over the years: accounting subject difficulty and work-life balance issue of accountants. These recommendations could be adopted for both who are exposed to accounting before university entry and at university level.

## **2. LITERATURE REVIEW**

A student's perception about a particular subject matter influences the career path that individual is going to pursue. A number of studies have been carried out regarding the attitude of students towards accounting and the profession. Majority of these studies draw attention to fact that positive and accurate perceptions of accounting or accountancy is still not yet being projected to broad range of students before they join the university (Byrne and Willis, 2005; Malthus and Fowler, 2009; McDowall *et al.*, 2012; Salem, 2013).

The decision to become and be an accountant is influenced by characteristics of accounting assumed by students and the sheer nature of accounting tasks and work (Swain and Olsen, 2012). Accounting educators at first year level have an important role to play in determining students' intention to pursue accounting careers, given that satisfaction and experience during the course of study was the most significant predictor (Marriott and Marriott, 2003; Jackling and Calero, 2006; Salem, 2013) towards intention to becoming an accountant.

“The attitude, intent and performance in introductory accounting classroom are influenced by personality traits” (Swain and Olsen, 2012) and understanding this mechanism would assist educators in making adjustments in the curriculum and support students. In examining the experience of students from their university study, Marriott and Marriott (2003) through a longitudinal study found a significant decline in the attitude of students towards accounting profession as they progressed from the first year to the final year of undergraduate studies. Similarly, in an attempt to identify the possible reasons for shortage of accounting graduates in Australia, a study was undertaken by McDowall and Jackling (2010) on second year undergraduate students. This study reiterates the outcome that exposure to accounting at university does not have a positive impact on attitudes about the profession; in fact the curriculum reinforces rule-memorization and lack of involvement in conceptual skills and judgment. The teaching pedagogies may not have been updated according to the expectations.

Students mostly are not aware of the expanding role of accountants as such the students who are attracted into accounting courses may not possess appropriate aptitude that would provide a good foundation for developing the skills required in the professional accounting environment (Jones and Abraham, 2008). This could be one of the leading drivers causing the profession to get trapped into competency crisis (Brewer and Stout, 2014). The perception of accounting by the society indicates whether high caliber students get pulled to the profession (Holt, 1994).

“Accounting is grossly misunderstood by students” (Salem, 2013). Many students do not have knowledge of the accounting practice before joining the university (Byrne and Willis, 2005; Malthus and Fowler, 2009; Salem, 2013). ‘The stereotypical negative image of accountant continues’ (McDowall *et al.*, 2012). Apart from students who are

attracted to accounting based on their attitude, intent, and performance, other students can also do accounting work (Swain and Olsen, 2012) depending on how the profile of accountants is portrayed.

The survey carried by Jackling *et al.* (2012) on Australian and international students highlight that students have a positive attitude towards accounting profession and they believe that accounting is a prestigious profession. However there are significant differences in their perceptions towards role of accountants. The international students are more likely to perceive the role of accountants as number-crunching and following fixed rules. This was consistent with the study by Ameen *et al.* (2010) which found out that students are choosing accounting as a major because they continue to perceive that accounting deals with numbers and the accounting profession requires relatively less oral communications.

While the students have picked up the current focus of work-ready professional skills, there are certain aspects of the profession students continue to have a disturbing disjuncture in their understanding and views especially on ethical practice (Sin *et al.*, 2012).

The influence from referents is considered an important factor in the attitude of students towards accounting (Jackling and Calero, 2006; Tan and Laswad, 2006; Malthus and Fowler, 2009). On the other hand, some studies find that referent groups do not influence career choice in accounting (Crampton *et al.*, 2006; Jackling *et al.*, 2012).

Apart from the perception and satisfaction from accounting studies and influence from referents, there are other factors that drive the career path of students. Crampton *et al.* (2006) in their study highlighted that the most important factors are: career orientation, personal interest in subject, long-term salary prospects and probability of working in the field after graduation.

Smith *et al.* (2011) point out that the future accountants regard work-life balance issues to be very important in making career decisions. A healthy work-life balance has a positive effect on their job satisfaction, job performance and ethical decision making. Employers that adopt work-life balance initiative are able to build resilient organizations (Raju, 2012). They become successful in attracting better talent, which directly affects their bottom line and enhance the ability to retain a diverse workforce.

### **3. THEORETICAL FRAMEWORK**

The Accounting Attitude Scale (AAS) developed by Nelson (1990) guided this study. The AAS (1990) consisted of fifteen statements to assess student perceptions on the role of accountants, the prestige of accounting profession and the influence of reference groups on the career selection. This study picked ten statements making few amendments to reflect the business environment in Fiji for instance, 'the accounting profession in Fiji offers high job opportunities than other fields like medicine and law' instead of 'accounting is a profession on a par with medicine and law'.

A survey of relevant articles surrounding this topic is carried out via systematic literature review (SLR). The timeframe of two decades 1995-2015 is divided into four phases: 1995-2000, 2001-2005, 2006-2010 and 2011-2015. The trend of perception over these four phases is identified. The key words to explore the articles for this study were 'student perceptions accounting' or 'perception about accounting profession'. The SLR provides an overview of the issues that are prevalent. The result of this SLR is compared against the survey carried out by the author during one of the accounting class. This comparative analysis identifies the perception issues that are analogous in Fiji.

The participants in author's accounting class were first year undergraduate students pursuing accounting as one of their majors under Bachelor of Commerce degree from the University of Fiji. The Bachelor of Commerce degree is accredited by the Fiji Institute of Accountants (FIA). The number of students taking accounting as major from this university has increased over the years. The questionnaire was administered in the second last lecture

during their first course in the accounting program in year 2017. The introductory financial accounting course is the mandatory course for accounting major students. Forty-five students were distributed the questionnaires which were taken into consideration for data analysis.

To provide further insight to the problem statement, this study incorporates some student and graduate views randomly mentioned during their period of undergraduate studies and first phase of employment in the job market.

The key objective of this study is to find out whether the current first year accounting major students at the University of Fiji have similar perception towards accounting as a subject of study and accountancy as highlighted in prior studies.

#### 4. RESULT DISCUSSION

**Table-1. Systematic Literature Review Analysis.**

Time Frame	Selected Studies	Findings
1995-2000	Usoff and Feldmann (1998); Saemann and Crooker (1999); Albrecht and Sack (2000); Mladenovic (2000); Geiger and Ogilby (2000)	Students hold traditional view that accounting requires good numbers skills and less valuable than other business degrees.
2001-2005	Jackling (2002); Marriott and Marriott (2003); Fedoryshyn and Tyson (2003); Francisco <i>et al.</i> (2003); Coleman <i>et al.</i> (2004); Allen (2004); Well and Fieger (2005)	Tertiary education experience, recent high profile corporate scandals and lack of information about the profession influence negative perceptions reflecting that accounting career is less attractive.
2006-2010	Jackling and Calero (2006); Schlee <i>et al.</i> (2007); Jones and Abraham (2008); Kavanagh and Drennan (2008); McDowall and Jackling (2010)	Those intending to pursue accounting studies are aware of the expanding role while those not majoring in accounting have negative perception. Exposure to accounting at university does not create positive impact.
2011-2015	Sin <i>et al.</i> (2012); McDowall <i>et al.</i> (2012); Salem (2013); Ballado-Tan (2014); Stivers and Onifade (2015)	Students are having positive perception about the profession however misconceptions at secondary school level are high. Accounting remains the difficult subject of study and learning experience in first course in accounting at university level is tedious.

Source: Data analysis result of this study.

Table 1 represents the analysis of student perceptions in the prior research over two decades. This analysis reveals that the perception of students about the profession is improving however, accounting remains a difficult subject of study and the learning experience in the introductory course at the university level is negative.

**Table-2. Survey of Year 2017 Student Perceptions.**

Descriptive Statistics N=45	
Statement	Mean
High Job Opportunities than other fields	1.49
Difficult Subject	1.69
I Like Accounting	1.71
Peer Agreement to accountant as a career	2.13
Financial report preparation only	2.87
Accountants are boring	3.44
Accounting is interesting	1.71
Parents Prefer accountants	1.89
Enjoy being Accountant	1.64
Accountants have poor work-life balance	2.31

Source: Data analysis result of this study.

Tables 2 represent the survey of student perceptions in author's accounting class in year 2017. This survey utilizes a four point scale with 1 representing 'strongly agree' and 4 'strongly disagree'. A mean ( $\mu$ ) of  $< 2$  for positive statements indicate agreement while  $> 2$  for negative statements indicates disagreement to the statement. The study has also included any comments or remarks from students in the first year regarding their first accounting course.

Students have positive attitude towards the accounting profession and role of accountants. They indicate that the accounting field in Fiji provides large job market than other fields such as medicine and law. This usually in reflected in the media as well especially newspapers, a vast range of job opportunities are highlighted in the area of business. In addition to this, students believe that the role of accountants is more than financial report preparation ( $\mu = 2.87$ ), this is an indication that students are gradually getting aware of the work of accountants.

However, accounting as a subject of study has been perceived as difficult. 86.7 percent of the students feel accounting is a difficult subject of study ( $\mu = 1.69$ ). This result is similar to the result of systematic literature analysis represented in Table 1. There could be two possibilities that may be provoking this issue: (1) the students are not advised that they are going at an advanced level as such things will get comprehensive at university level. They are not trained to think beyond book-learning. This gives them an educational shock and (2) the bright set of students may not be choosing to major in accounting.

A student made this comment in the first year of study while discussing an issue related to the first course in accounting from the same set of students in year 2017: *'I did not expect accounting to be like this. It is complex than the secondary school accounting. I mean there is a huge difference'*. These indicate that students are not exposed to the fact that accounting is more than what they do at college studies or they are not being made aware of the real work of accountants.

Students indicate that accountants are overloaded with work having little time for family or social life. Students do not agree that accountants are boring people however they agree that the work-life balance is unhealthy. Sixty percent feel accountants have poor work-life balance ( $\mu = 2.31$ ).

Some of the comments from recent graduates who completed studies with outstanding academic performance:

Graduate A: *'...we are always overloaded, have to come to work on Saturdays and Sundays...whole day you sit around your workstation and it appears there is nothing more than that around you.'*

Graduate B: *'the pay and work environment is fabulous however we have a lot of work, sometimes overtime and weekends...'*

The overall perception from both students and graduates indicate that the work of accountants is such that they get limited social life. The accounting profession could work out on this in order to attract high caliber students as well as retain those graduates in the field. This factor requires to be addressed by the profession to reduce the possibility of graduates turning away from the accounting field.

## 5. CONCLUSION

The issues that accounting is the difficult subject of study or the introductory accounting course at university level is tedious and the work-life balance of accountants is unhealthy are prevailing over the many years. This study makes a number of recommendations surrounding these two subjects of concern.

The issue of subject difficulty could be reduced if students with appropriate capability join the accounting path, which is will be achieved through accurate perceptions and the instructor competency.

It appears the secondary school accounting curriculum do not reflect the current trend as such students face a huge complexity. The students are exposed to accounting or commercial studies from secondary schools and

colleges in Fiji. This calls for the curriculum at secondary schools to be relooked. Majority of the students decide their career path at this stage.

Recently, in an 'After School Enrichment Program' organized by one of the universities in Fiji, the author posed a question to the year 13 accounting students as a brief introduction to the session: 'what do you think is the central function of accounting today?' The common responses were 'interpreting money', 'it's all about debits and credits', 'balancing the accounts'. A number of them still seem to hold the perception that accountants are 'number crunchers' or 'bean counters'. This perception scares the students away from pursuing accounting studies if they are not competent in Mathematics. Students are required to be aware of the fact that accountants are no longer accounting technicians (Jones and Abraham, 2008) but knowledge professionals.

Conversely, it is the responsibility of the universities to adopt strategies of setting up the tone of the curriculum. Separate business course or a combination of business related courses to be introduced in the first year requirements for business students. Upon completion of this core business course, the students may select their stream of study they are willing to pursue. As per the current structure, students are given the courses of the core stream in the first semester as they join the university. The program could be designed in a way that would elaborate on various streams in the business field in the first semester. Students must be exposed to the skills which are essential for instance communication skills, the English course must be a focus in the first semester.

Instead of encountering students changing their program of study from second semester, students could settle down on their choice of study at the end of first semester. It has been noticed that some students change their program of study on completion of first semester. This is an indication that either they have been undecided or their expectations have not been met for that program in first course.

The business graduates are absorbed in the job market after three years of undergraduate program whereas in other professions such as law or medical, the requirement is a minimum of four years. The time period they students spend on developing the knowledge is essential (Allen, 2004). The core courses for business could be taught such as IT course in the first semester and core courses for accounting could be covered in two and half years or there could be extension to four year accounting degree program with honors.

The support from the government to cover the student fees and university grants for resources will be necessary for the extension of the program. It is essential that students' knowledge is well developed and an internship program could be included as with medical and law students. A minimum of three month at the end of second or final year could be made mandatory requirement before they graduate. This will allow them to grasp the hands-on knowledge of the accounting field.

The first core course in accounting is crucial as such the instructors' competency to employ innovative strategies to impart the knowledge is essential. The student experiences in the first course affect their learning (Stivers and Onifade, 2015) impacting their decision to continue their pursuit in the accounting career path. The universities could assist the educators in enhancing their teaching competencies by conducting seminars such as 'how to be a good teacher or professor'. Further to this, universities could recruit staff if they have done educational training in tertiary teaching. During the first year of teaching, this training must be compulsory. The communication skills and the teaching pedagogies adopted to explain the concepts are imperative.

The careers teachers and the professional body for accounting profession could collaborate intensively with secondary schools or colleges to provide the right perspectives. Students need to be exposed to what actually happens in the field. Careers workshops or accounting seminars could be held where discussion surrounding what is expected from accounting graduates and role of accountants could be highlighted and insights of the accounting

profession. The universities could initiate training programmes such as 'preparing for the profession' workshops targeted to assist the undergraduate students getting well-versed about the accounting profession.

The university should focus on developing the relevant knowledge of graduates not only for them to complete the studies and get absorbed in the job market. The feedback must be that students have wide array of knowledge and competencies which they could utilize in the field. The students should also perceive the correct role of education. The cut-off marks for students to enroll in undergraduate program could be reviewed. The cut-off marks for other areas such as medical and law is higher than business studies. This factor could be influencing the perception that accounting or business studies is less challenging or is meant for low academic performing students. Those with low marks wanting to pursue accounting career could go through pre-degree or foundation studies. This could attract the bright and right students. This must be supported by scholarship opportunities. This could be the reason for subject difficulty issue. If generally the entry requirement is reduced then universities must adopt strategies to cater for students with low marks to ensure that they develop quality knowledge and skills. The students may require more time to grasp the concepts.

If university reduces the entry requirements then they should develop strategies for such entries. If students from college or secondary school have learned very little, then the purpose of higher education becomes questionable (Chan *et al.*, 2014). It is vital that the student goal for higher education is aligned with university goals. Students are the key stakeholders of any higher education institution as such it is the responsibility of these institutions to develop the capabilities properly.

The accounting profession could work towards the image created on work-life balance issue of accountants. They may work towards employing more people to get the tasks done. One of the key areas for a developing country like Fiji is financial support for higher education. The government of Fiji recently introduced the Tertiary Scholarship and Loans Scheme to assist students to achieve higher education. However, the allocation of scholarship for business studies which includes accounting, economics and management is lower than other areas which could also create an indication that accounting is less challenging.

The profession together with professional bodies could step ahead to attract high caliber graduates, they should step towards providing scholarships. There are two common scholarships that are targeted for accounting studies in Fiji: (1) the Lalit Jeraj foundation established in 2006 is assisting students with low socio-economic background performing academically to pursue accounting studies from the University of Fiji and have assisted forty-five students since then; (2) PWC Moy/Houng-Lee scholarships for accounting degree from USP with semester break internship and full-time graduate position with the firm, this commenced in 2014 with one student per year.

The preliminary point must be projecting the correct role of accountants to wide range of students which begin at secondary schools as students are exposed to accounting studies at this level in Fiji. The accounting firms could collaborate with colleges to highlight role of accountants and what is expected from the work of accountants. However, in other universities where students get exposure to accounting studies at university level then the introductory business courses are vital.

## **6. LIMITATION**

The study did not review the curriculum of secondary school. Future studies could focus on graduates on identifying their conceptions about accountancy from their experience and what they have to say on work-life balance. Further the study population here had been on first year accounting students, it could be extended to non-accounting majors. In this study, the author picks up the possible factors that may cause subject difficulty however it could be extended into finding the driving factors.

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