

## Assessment of Students' Attitudes towards the Accounting Profession: The Case of University of Botswana

*Christian J. Mbekomize<sup>1</sup> and Joan O. W. Kiiru<sup>2</sup>*

<sup>1</sup>University of Botswana, E-mail: mbekomizecj@mopipi.ub.bw

<sup>2</sup>University of Botswana, E-mail: olivkiiru@hotmail.com

### ABSTRACT

---

This study examines the attitudes of students towards the accounting profession and whether those attitudes differ because of gender. The Accounting Attitude Scale (AAS) developed in the United States was used to assess the attitudes of first year and fourth year accounting students by employing analysis of descriptive statistics. The findings suggest that the overall attitude of fourth year students was less favourable than that of the first year students but remained relatively positive in both cohorts. While the attitude score for male students was fairly the same, a noteworthy difference was found between the attitude level of first year and fourth year female students with the former having a more positive attitude than the latter. The implications of these findings are that accounting educators and other stakeholders of accounting education need to identify the means of maintaining the esteem of completing students towards accounting at high level. Things like more focused accounting internship programme, effective career counselling and motivational speeches by visiting prominent accountants from industry and public practice may go a long way in maintaining the initial positive attitudes at entry into accounting programmes. The future studies should focus on unearthing the factors causing the decline in attitudes towards accounting and how the trend can be reversed.

**Keywords:** Accounting, Attitude, students, Botswana.

---

### INTRODUCTION

Several studies support the view that students decide on an accounting career while in high school or in their junior levels in tertiary institutions (Sale, 2001; Giladi, Amoo and Friedman, 2001; Hunt, Anthony and Intrieri, 2004). Apparently in most cases these decisions are made without full knowledge of what accountants do and what the accounting profession is all about (Taylor, 2000). This phenomenon led to the long standing and on-going debate in accounting education about the role of tertiary accounting institutions and educators in shaping accounting students' attitudes towards the profession. In this debate Mladenovic (2000) advocated for designing of accounting courses that would encourage realistic perceptions of accounting in order to attract students with appropriate qualities to major in accounting. Nelson, Vandrzyk, Quirin, and Allen (2002) call upon the accounting profession and universities to monitor public perceptions, including the perceptions of students, so as to ensure that prospective students have an accurate perception of accounting.

In cognizance of the importance of tertiary accounting programme in influencing students attitudes towards accounting profession, Byrne and Flood, (2005) suggest the teaching which emphasizes the relevance of the course content to future employment in order to increase the chances of motivating students towards accounting career. Ferreira and Santoso (2008) implore the accounting educators to 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 judgment and interpersonal skills.

The study conducted at UK universities by Marriott and Marriott (2003) pioneered the studies outside the United States of America to investigate how the tertiary accounting programmes are faring in shaping students attitudes towards accounting as a career. Disappointingly, the authors concluded that undergraduate's exposure to accounting at the university negatively affected student's attitudes towards accounting. The study by McMurtrie (2010) in Australia which used a slightly different method from Marriot and Marriot (2003) study but applying the same instrument supported the similar view of accounting studies having a negative effect on attitudes towards the profession. Motivated by the former study but employing the approach of the latter study, the present investigation seeks to establish whether this phenomenon is true in Botswana by using students at the University of Botswana (UB). It focuses on the influence of accounting programme at the UB on the attitudes of undergraduate students towards accounting profession as a career. Unlike Marriott and Marriott (2003) who examined the attitude of the same individuals over time, the present study investigates the attitudes of two groups of students, at the commencement and at the end of the undergraduate accounting programme, like in McMurtrie (2010), to establish whether or not there are differences in attitudes.

To be able to meet the high demand of accountants brought about by increase in economic growth and the adoption of international financial reporting standards; Botswana like any other developing country needs a stable and dedicated accounting profession with members who have a clear discernment of the role of accounting in the economy. The University of Botswana with a long history of offering reputable undergraduate accounting degree programme is expected to assume a leading role in shaping the attitudes of the youths aspiring to become accountants.

The Students enrolling in the Bachelor of Accountancy degree programme at UB are not required to have a pre-entry knowledge of Accounting; however it may be argued that they decide on their career path at the admission level as they enter in the programme leading to accounting qualification. Upon successful completion of the programme students are exempted from some courses in the first level of professional qualifications like Association of Certified Chartered Accountants (ACCA) of UK and the Botswana Institute of Chartered Accountants (BICA) qualification. As confirmed by previous studies (e.g. Taylor 2000) students come into university accounting programme with some pre-entry attitudes towards accounting. Kitindi and Mbekomize (2007) established from tertiary accounting students in Botswana that they chose to study accounting because of their expectations that accounting is exciting and rewarding career, and that job prospects in accounting are better than in other fields. The question is: are these sentiments carried throughout the period of study?

In addition to contributing to accounting education literature in the developing countries, the findings of this study are expected to enhance the realisation of accounting educators' role in moderating pre-entry attitudes of university accounting students towards accounting profession.

The remainder of this article presents the overview of the past studies on the subject matter, objectives of the study and hypotheses made. Next, the methods employed to obtain and analyse data are described. Findings and discussions thereon follow; and conclusions and recommendations are presented last.

## **PRIOR STUDIES**

### **Pre-entry perception**

Sale (2001) noted that most students chose accounting as a major before graduating from high school or soon after entering college. Giladi, Amoo and Friedman (2001) concluded that 32% of respondents decided to major in accounting while still in high school; 28% during their freshman college year; and 19% during their sophomore college year. Hunt, Anthony and Intrieri (2004) found almost 50% of the accounting majors decided on their major before starting college. Heiat, Brown and Johnson (2007) found that 40 % of students in their survey decided on undertaking the accounting programme before they began their studies at the university and 30% during their first year of study.

Despite these numbers, research reports point to the fact that secondary school students base their accounting career decisions on a basket of negative and positive pre-conceived ideas about the work of an accountant and accounting profession as a whole. In a study commissioned by the American Institute of Certified Public Accountants (AICPA), Taylor (2000) concluded that although high school students perceive accountants as “professional” and “intelligent”, they are generally ignorant of what accountants do, have misinformation about the profession and associate accountants with “maths” and “numbers”. Taylor reported that students perceived accountants’ work as boring, tedious and monotonous that involve number-crunching. Byrne and Willis (2005) noted that Irish secondary school students perceived the accounting profession as boring, definite, precise and compliance driven. Although they consider it to be held in high esteem by the society it still come lower in ranking than other professions such as doctors, solicitors, dentist, architect, and scientists. Hartwell, Lightle and Maxwell (2005) in examining the high school students’ perceptions of accounting observed that an unflattering perception of accountants was one of the contributing factors to the decline of accounting majors.

### **First year students’ perceptions**

A good number of studies have also indicated that the accounting stereotypes developed in secondary schools continues in the first years of studying accounting. Mladenovic (2000) found that students in introductory accounting course perceived accounting as primarily numerical, objective and non-controversial and accountants having little to do with creative judgment and communication skills. Jackling (2002) reported that the majority of students studying first year core units in accounting had negative perceptions of the accounting profession. Christensen (2004) found that feedback from first year experience left students with a view that accounting was to be avoided because of the risk of becoming brain impaired, was as boring as watching paint dry and that accountants “would not brook any variation to centuries of mindless rituals” (p119). Baxter and Kavanagh (2008) study on the students reading for the first-year undergraduate introductory accounting course at two Australian Universities concluded that the majority of students had a restrictive traditional view of accountants and the accounting

profession characterized by the view that accounting is boring, definite and precise. In contrast to negative views towards accounting displayed above, Geiger and Ogilby (2000) survey concluded that both intended accounting and non-accounting majors had a favorable initial perception of the introductory accounting course.

### **Positive Perceptions**

Studies that investigated the factors that influence students' choice of accounting career cited various influences on the decision. Nelson, Vendrzyk, Quirin and Allen (2002) found that in addition to job availability, perception of accounting as a well-paying and exciting profession were among the most important reasons why students aspire to work as accountants. Byrne and Flood, (2005) concluded that 90% of students identified career related factors as principal reasons for choosing accounting degree. Examples of these factors include financial rewards, job availability, job security, opportunities for promotion and flexible career options. Giladi, Amoo and Friedman (2001) survey established that accounting majors decide to study accounting primarily because of income potential and prospects of a job. Also Kitindi and Mbekomize (2007) found that accounting students at the University of Botswana chose accounting career because of their beliefs that it is exciting and rewarding and it has better prospects than other professions. Coleman, Kreuze and Langsam (2004) had discovered that even after the accounting profession has been tarnished by business and audit failures students perception towards accounting profession was not significantly negatively affected.

### **Educators and Accounting Programme influence**

Several studies have examined the impact of accounting curriculum on students' perceptions of the work of the accountant and their desire to pursue a career in accounting. Geiger and Ogilby (2000) highlighted that the importance of the first course in accounting is based on its ability to attract students to or discourage them from becoming accounting majors and its influence on students' perceptions regarding the accounting profession. When exploring the effects of learning on the students' perceptions, Mladenovic (2000) discovered that an introductory accounting course which explored the political, social and historical context of accounting challenged students' negative perceptions and resulted into students developing more realistic perceptions of accounting. Based on their findings that many students structure their judgments about the work of accountants from their accounting studies, Jackling and Calero (2006) argued that accounting educators can affect the perceptions of their students when they modify the curriculum, teaching approaches and other aspects of the learning environment.

In following up on how tertiary institutions are doing in their endeavors to change students' negative attitudes towards accounting career, Marriot and Marriot (2003) conducted a longitudinal study at two Business Schools in the UK and concluded that undergraduate accounting programmes negatively affected students' attitude towards accounting. These authors also found that at the beginning of their course, students had a reasonably positive attitude towards accounting as a profession which fell significantly by the end of their studies. Sadly, the study discovered that students liked accounting less at the end of their course than at the start; and students found the subject less interesting and the prospects of being employed as an accountant less appealing. Similarly, Nira and Yoram (2006) in Israel reported that accounting students' aspirations to join professional accountancy firm decreased remarkably between the

first and post graduate years, while their desire to work in the business sector rose. In a study carried out in Australia at traditional Group of Eight (Go8) universities and newer Australian Technology University (ATN) McMurtrie (2010) found that the attitudes of the Go8 students declined during their period of study while no such decline was observed in the ATN.

### **OBJECTIVES**

The major objective of this study was to establish whether senior students perceive accounting, as a career, differently from the junior students possibly as a result of their exposure to the accounting programme. Specifically, this study sought:

- To investigate the attitudes of first year and fourth year accounting students at University of Botswana towards accounting career.
- To determine differences in attitudes during students' formal period of study at University of Botswana by comparing the attitudes of first year and final-year accounting students towards accounting career.
- To investigate whether accounting students attitudes differ because of gender.

### **HYPOTHESES**

The following hypotheses are tested:

- Ho1: There is no significant difference in attitudes towards accounting as a career between first year and fourth year accounting students.
- Ho2: There is no significant difference in attitudes towards accounting as a career between first year male and female accounting students.
- Ho3: There is no significant difference in attitudes towards accounting as a career between fourth year male and female accounting students.
- Ho4: There is no significant difference in attitudes towards accounting as a career between female and male accounting students.

### **METHOD**

#### **Sampling scheme**

The current study is a quantitative study employing the structured survey questionnaire to solicit the views of students at two undergraduate levels registered for the Bachelor of Accountancy programme at the University of Botswana. The population of the study was 208 first year and 205 fourth year students as obtained from the Business Faculty Administrator. The sample consisted of 105 first year students and 62 fourth year students in a full time programme. The criterion of selecting the sample was the students' willingness to participate in the study as well as the availability of students during lecture hours.

#### **Instrument**

The survey questionnaire contained two sections. Section A asked for demographic information and section B comprised of 15 statements on the attitudes of students towards

accounting profession adopted from Accounting Attitude Scale (AAS) developed by Nelson (1991) in the USA. The AAS measures the overall, global attitude of college students towards the accounting profession. The statements are assessed on a scale of 1 to 10 where 1 represent the most negative attitude and 10 the most positive attitude. Items 2, 3 7, 9, 11, 13 are each inversely related to score, that is, the higher the score, the less the respondents agree with the statement and thus the more positive their attitudes. Therefore, in calculating the average of the attitudes, the named items were reverse coded. The AAS has been used extensively in the USA and employed in one study in the UK by Marriott and Marriott (2003) and in two studies in Australia by McDowall and Jackling (2010) and McMurtrie (2010). There is no evidence of this tool being used in developing countries before.

The Marriot and Marriot (2003) used AAS to examine the attitudes of the same group of accounting majors over time at two business schools. McMurtrie (2010) applied AAS to investigate the attitudes of accounting students at two groups of universities and compared the attitudes of two different cohorts of students at the beginning and at the end of the accounting undergraduate programme. McDowall and Jackling (2010) employed AAS to study attitudes of accounting students in one year at one university while focusing on what influences the decision to major in accounting. The current study follows the method by McMurtries (2010) in the sense that it is a cross-sectional survey focusing on the attitudes of two groups of accounting students, those at entry stage and those at exiting stage.

Questionnaires were administered during the fourth week of the second semester in the 2010/11 academic year. The timing allowed students time to settle down for the semester after the December holidays. Questionnaires were issued during accounting lectures' sessions to make sure that only accounting students complete the questionnaires in controlled conditions. For first year students, the questionnaires were administered during their Introduction to Accounting course lecture and for fourth year students during Accounting Theory course lecture. Students were asked to identify their major programme on the questionnaires because some non-accounting students took core accounting courses as elective courses; and Introduction to Accounting is a general course for all business students.

### **Data Processing**

All questionnaires issued were completed, and 103 questionnaires from first year students and 60 questionnaires from fourth year students were usable. The study used descriptive statistics, being the mean and standard deviation, to evaluate students' attitude towards accounting career. The analysis tested for any differences in attitude between levels of study and genders. SPSS software and Microsoft Excel were used to analyze the data.

## **FINDINGS AND DISCUSSION**

The respondents to this study comprised of 38 (36.9%) male students and 65 (63.1%) female students from first year, and 16 (26.7%) male students and 44 (73.3%) female students in fourth year.

Table 1 presents the responses of all students about their attitudes towards accounting profession. The table shows that at the beginning of their studies, first year students had a fairly more favorable overall average attitude towards accounting scoring 7.51 compared to fourth year

students who had an average score of 7.17. The scores obtained by Marriott and Marriott (2003) varied from 7.52 when the students were in their first year to 7.00 when students were in their fourth year; and scores attained by McMurtrie (2010) in Australia ranged between 7.51 for first year students to 7.27 for fourth year students. All three studies indicate a decline in attitudes towards accounting profession among students as they move from commencement of the programme towards the end, that is, students like accounting more at the beginning than they do at the end. In these investigations the fall in attitude is not big in magnitude and the students' attitude towards accounting is still positive. In this study the decrease is 0.34 while it is 0.52 in Marriot and Marriott (2003) study and 0.24 in McMurtrie (2010). A point worthy noting here is that while Marriot and Marriott (2003) employed longitudinal approach the current study and McMurtrie (2010) study applied cross-sectional approach something that needs consideration when interpreting these results.

While the difference in attitudes towards accounting between the commencing students and completing students were found to be statistically significant in Marriot and Marriott (2003) and in McMurtrie (2010) studies, the current study did not reveal the statistically significant difference ( $t = -0.0932$ ,  $P = 0.286$ ). Therefore, the hypothesis that there is no significant difference in attitudes towards accounting as a career between first year and fourth year accounting students is not rejected. Contrary to the findings in the three above mentioned studies, the scores reported by earlier longitudinal study of Nelson and Vendrzyk (1996) indicated a rise in attitudes moving from 7.27 when the students were in their first year to 7.56 when students were in their fourth year but dropped to 7.48 in the fifth year. It is interesting also to note that studies including the current research that reveal more favorable attitude scores for students at entry level of accounting programmes are in contrast with studies like those of Jackling (2002) and Christensen (2004) which discovered a negative attitude among the first year students of the accounting programme.

First year students obtained a score of more than 8 in 5 statements: "The accounting profession is well respected"; "My peers would think I made a good career decision if I became an accountant"; "Accounting is interesting"; "I would enjoy being an accountant"; "I like accounting". On the other hand, fourth year students obtained a score of greater than 8 in 4 statements: "The accounting profession is well respected"; "Being an accountant has a lot of prestige"; "I would enjoy being an accountant"; and "I like accounting". Both cohorts scored above 8 out of 10 on "Accountants are boring people" implying that students do find the accounting profession to be exciting. The Independent sample T-Test produced the results that showed that the statistically significant difference in attitude between first year and fourth year students was only on two statements "Accounting is interesting" ( $t = 2.485$ ,  $P = 0.014$ ) and "I will enjoy being an accountant" ( $t = 2.742$ ,  $P = 0.007$ ).

For most items (12 out of 15) the scores were less favorable for fourth year students as compared to the first year students, reflecting an overall decline in attitude. However, for three statements: "The accounting profession is well respected", "Being an accountant has a lot of prestige" and "Accounting is a profession on par with medicine and law" the results revealed the opposite. The fourth year students had more favorable scores than first year students on these statements which fall under accounting as a profession. No apparent factors could be attributed to the increase in attitude on these statements. Perhaps, it could be the result of the industrial attachment experience which is gained by third year students during the university's long winter vacation for 10 weeks.

**Table 1: All students' attitude towards accounting**

	Year 1		Year 4		t-test for equality of means	
	Mean	Std dev.	Mean	Std dev.	t	Sig.
1. Accounting profession is well-respected	8.2913	1.9130	8.4833	1.2688	-.693	.489
2. Accounting is about rule-memorising	6.0194	2.8145	5.4667	2.5074	-1.258	.210
3. Accountants work alone more than work with people	5.8641	2.7655	5.2667	2.5236	-1.373	.172
4. My peers would think I made a good career if I became an accountant	8.1650	2.3973	7.7833	2.3441	.988	.324
5. Accounting is interesting	8.6019	2.0644	7.716	2.4012	2.485	.014
6. Being an accountant has a lot of prestige	7.8058	2.3096	8.2500	1.6429	-1.428	.155
7. Accounting is a lot of fixed rules; it doesn't involve conceptual skills or judgement	5.8738	2.9528	5.8333	3.1952	-.082	.935
8. Accounting is a profession on par with medicine and law	6.8835	2.6982	7.4833	2.3179	-1.440	.152
9. Accountants find little satisfaction in their work	7.3204	2.8670	6.3000	2.7513	-2.224	.028
10. I would enjoy being an accountant	8.9806	1.8149	8.1167	2.1399	2.742	.007
11. Accountants are boring people	8.4951	2.4610	8.0333	2.2920	-1.185	.238
12. My family would like me to become an accountant	7.6505	2.7106	7.5667	2.2949	.201	.841
13. Accountants are number-crunchers; they seldom work with people	6.0097	2.9255	5.6000	2.5392	-.904	.367
14. I like accounting	8.9515	1.9321	8.4167	2.1415	1.637	.104
15. Professionally-qualified accountants interact with lots of people	7.7282	2.4018	7.2833	2.4293	1.136	.258
<b>AVERAGE</b>	<b>7.5094</b>	<b>2.4685</b>	<b>7.1733</b>	<b>2.3193</b>	<b>-0.0932.</b>	<b>.286</b>

**Table 2: Students' attitude towards accounting according to gender and year of study**

	MALE				FEMALE			
	Year 1		Year 4		Year 1		Year 4	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD
1. Accounting profession is well-respected	7.8158	1.7220	8.5625	1.4127	8.5692	1.9762	8.4545	1.2286
2. Accounting is just a lot of rule-memorising	5.4210	3.0459	5.375	2.5265	6.3692	2.6313	5.5000	2.5289
3. Accountants work alone more than work with people	5.6578	2.3968	5.5625	2.1899	5.9846	2.9711	5.1591	2.6496
4. My peers would think I made a good career decision if I became an accountant	8.1316	2.2077	7.7500	2.6957	8.1846	2.5180	7.7955	2.2369
5. Accounting is interesting	8.0789	2.2225	7.3125	2.8453	8.9077	1.9180	7.8636	2.2370
6. Being an accountant has a lot of prestige	7.5263	2.1148	8.2500	1.9149	7.9692	2.4171	8.2500	1.5571
7. Accounting is a lot of fixed rules; it doesn't involve conceptual skills or judgement	5.5263	2.7187	7.0000	3.3066	6.0769	3.0838	5.4091	3.0827
8. Accounting is a profession on par with medicine and law	6.6842	2.4726	7.5000	2.4221	7.0000	2.834	7.4773	2.3076
9. Accountants find little satisfaction in their work	7.1842	2.7099	7.2500	2.7689	7.4000	2.9728	5.9545	2.6933
10. I would enjoy being an accountant	8.7368	1.7961	7.8125	2.5617	9.1230	1.8243	8.2273	1.9867
11. Accountants are boring people	8.4736	2.1901	8.0625	2.3514	8.50769	2.6228	8.0227	2.2975
12. My family would like me to become an accountant	7.7631	2.6552	7.1875	2.9261	7.5846	2.7607	7.7045	2.0412
13. Accountants are number-crunchers; they seldom work with people	5.4736	2.9840	5.1875	2.9489	6.3231	2.8674	5.7500	2.3931
14. I like accounting	8.9737	1.5154	8.5625	1.9311	8.9384	2.1497	8.3636	2.2318
15. Professionally-qualified accountants interact with lots of people	7.4737	2.4243	6.8125	2.3158	7.8769	2.3947	7.4545	2.4727
<b>AVERAGE</b>	<b>7.2614</b>	<b>2.3451</b>	<b>7.2125</b>	<b>2.4745</b>	<b>7.6544</b>	<b>2.5295</b>	<b>7.1591</b>	<b>2.2630</b>

## Gender differences

### Male students

Table 2 presents the attitudes mean scores for first year and fourth year male students as well as first year and fourth year female students. The first year male students scored higher than 8 on 5 out of 15 statements: “My peers would think I made a good career decision if I became an accountant”; “Accounting is interesting”; “I would enjoy being an accountant”; “Accountants are boring people”; and “I like accounting”. The remaining 11 out of 15 statements have scores of above 6 showing fairly favourable attitude. The highest score for first year male students of 8.97 was for the statement “I like accounting” followed by “I would enjoy being an accountant” with a score of 8.74.

Table 2 also shows that fourth year male students however, had only 4 statements with a score of 8 and above namely, “The accounting profession is well-respected”; “Being an accountant has a lot of prestige”; “Accountants are boring people”; and “I like accounting”. In 12 out of 15 statements senior male students recorded a score of above 6 still reflecting a fairly positive attitude like the junior male students. Three out of fifteen statements, all of which are reverse-keyed have a score of just above 5: “Accounting is a lot of rule-memorizing”, “Accountants work alone more than they work with people”; and “Accountants are number-crunchers; they seldom work with people”. Interestingly, the scores on these statements for both senior and junior males were almost the same in the range of 5.2 to 5.7 but all of them reflecting a decline. Since all the statements are reverse keyed, these results may mean that fourth year male students are less reluctant to label accounting career negatively than the first year male students. The highest score for fourth year male students was on “The accounting profession is well respected” and “I like accounting” with equal scores of 8.56. The overall average score, although declining, does not show a considerable difference between the two male groups. It is 7.26 for first years and 7.21 for fourth years.

### Female students

Unlike the male results there is a notable decline in attitudes in female students from an overall average score of 7.65 for juniors to 7.16 for seniors. This is in contrary to Marriott and Marriott (2003) findings which reported a less significant fall in average attitudes among female students than male counterparts. Only in 3 statements the increase in attitude is recorded among female students: “Being an accountant has a lot of prestige”; “Accounting is a profession, on par with medicine and law”, and “My family would like me to become an accountant”. The highest score of 9.12 for the first year females and 8.45 for the fourth year counter parts are attached to “I will enjoy being an accountant” and “The accounting profession is well –respected” respectively. With scores of 8.5 for juniors and 8.0 for seniors, female students contend that accountants are not boring people.

## Males and Females

The scores registered by first year male students appear to be close to those of their counterparts in the same year with an average of 7.26 for males and 7.65 for females. Both groups scored above 8 on 5 statements. The statement “I would enjoy being an accountant” received the highest score of 9.12 from female students as compared to 8.74 from their counterparts. Also female students gave a score of 8.56 to the statement “The accounting profession is well-respected” as compared to 7.81 assigned by first year males to the same statement. This could be argued to support the findings of Kumar (2010) which revealed that females in Botswana are passionate about the accounting profession. No significant difference in attitudes was noted in either individual item’s score or in average score between first year female and male students. The Independent sample T test for the average mean scores was  $t = -0.11073$ ,  $P = 0.474$ . Therefore, the hypothesis that there is no significant difference in attitudes towards accounting as a career between first year male and female accounting students is not rejected. These findings concur with findings of McDowall and Jackling (2010) and McMurtrie (2010) who did not detect a significant difference between males’ and females’ attitude towards the profession.

Attitudes towards accounting profession of fourth year male and female students were closer than the first years’ expectations with an overall average score of 7.21 and 7.16 for males and females respectively. In most statements the scores were virtually the same except in “Accounting is a lot of fixed rules; it doesn’t involve conceptual skills or judgment” where the females gave a score of 5.4 and males 7.0. Also a notable difference was found on the statement “Accountants find little satisfaction in their work” where female students assigned a score of 5.95 and the male student a score of 7.2. Both statements being reverse-keyed, the results suggest that fourth year male students were less inclined to label accounting negatively than their counterparts. Again the test of equality of average means between fourth year male and female students did not reveal a significant difference between them with T value of -0.3651 and p-value of 0.6228. The third hypothesis is not rejected.

As reflected in Table 3, on the overall, first year female students had a more positive attitude towards accounting than the rest of the groups with average attitude score of 7.65.

**Table 3: Average Attitude towards Accounting Score per gender and year of study**

	Male	Female	Combined
First Year average attitude	7.26	7.65	7.51
Fourth Year average attitude	7.21	7.16	7.17

Conversely the fourth year female students displayed the least favorable attitude score of 7.16. This showed that the average attitude of females had declined notably, than that of male students. Thus, much of the overall change in attitude towards accounting from a score of 7.51 in first year to 7.17 in the fourth year was influenced by female students. Even with an overall noteworthy decrease in attitudes, both gender still liked accounting as their average scores were above 7.

In comparing all male students’ attitudes towards accounting profession with those of their female colleagues regardless of the year of study, no single item reflected a significant

difference. Moreover, the independent sample t-test of their average attitude mean score produced no significant difference ( $t=-0.1072$ ,  $P= 0.404$ ). Therefore the hypothesis that there is no significant difference in attitudes towards accounting as a career between female and male accounting students is also not rejected. These results support the findings of McDowall and Jackling (2010) and McMurtrie (2010) which did not reveal a significant difference in attitudes towards accounting profession between males and females.

### **Attitudes on accounting subgroups**

To get more insights into student's attitudes towards different sections of accounting, this study also compared the attitudes of commencing and completing students on the four accounting subgroups. Marriott and Marriott (2003) grouped accounting attitude statements into (a) Accounting as a Career, (b) Accounting as a discipline, (c) Accounting as a profession and (d) Accounting as a Group Activity. Under accounting as a career they put "I would enjoy being an accountant"; "Accountants find little satisfaction in their work" and "Accountants are boring people". Under accounting as a discipline fall "Accounting is interesting"; "I like accounting"; "Accounting is just a lot of rule-memorizing"; and "Accounting is a lot of fixed rules; it doesn't involve conceptual skills or judgment"; Accounting as a profession is comprised of "My peers would think I made a good career decision if I became an accountant"; "My family would like me to become an accountant"; "The accounting profession is well-respected"; "Accounting is a profession, on par with medicine and law"; and "Being an accountant has a lot of prestige". Accounting as a Group Activity is made up of "Professionally-qualified accountants interact with lots of people"; "Accountants are number-crunchers; they seldom work with people", and "Accountants work alone more than work with people.

The average attitude scores on accounting as a career, a discipline and a group of activity among the first year and fourth year students portrayed a diminishing trend from 8.26 to 7.48, 7.36 to 6.85 and 6.53 to 6.05 respectively. However, the attitude scores towards accounting as a profession was greater for senior students than that of junior students reflecting a rise of a slight increase of 0.15 from 7.76 to 7.91. As students come closer to the world of work are more accepting of the career they chose.

### **LIMITATION OF THE STUDY**

The study only evaluated the attitude of students at one point in time that is, in the first year and final year of Bachelor of Accountancy degrees programme. It did not address the change of attitudes over time or the causes of change. The study was also conducted at one university which limits the generalizations of the findings to the accounting students in Botswana. However, these limitations provide a pathway for further research into longitudinal study; actual causes of the differences in students' attitudes and involvement of students from other tertiary institutions.

### **CONCLUSION**

The study compared the accounting students' attitude towards accounting profession between first year and fourth year students as well as between genders. The first year accounting students have a reasonably positive attitude towards the accounting programme, supporting the

findings of Saudagaran (1996) that students begin with positive perceptions of accounting. There is a decline in attitude score when compared to the fourth year students but the scores remain positive. Both first year and fourth year students perceive the accounting profession to be well-respected.

Fourth year students find accountants to have little satisfaction in their work and the accounting field less interesting as compared to the first year students. Senior students however have a more positive attitude towards accounting as a profession. They also regard accountants as having a lot of prestige, the accounting profession well-respected and at par with medicine and law.

There is no considerable difference in the attitudes of first year and fourth year male students. However, a large difference in attitude towards the accounting career is found between commencing females and completing females.

The results in this study also align with the findings of McMurtrie (2010) except that in the present study the difference in attitudes is not statistically significant. However, it is apparent from the current study that more knowledge about accounting acquired as a result of pursuing undergraduate programme negatively affects the attitudes of students towards accounting profession. In-depth study need to be conducted to investigate whether the gap in attitudes towards the profession between junior and senior accounting students is simply due to the difference in understanding of what accountants do or there are other underlying factors that can explain the phenomenon.

The demand of accountants and their services in Botswana is still growing and therefore the attitudes of entrants into the profession should be kept positive to ensure their future job satisfaction and sustainable supply of accountants. This paper therefore, recommends that accounting educators and other stakeholders of accounting education should identify ways of keeping attitudes of students towards the profession more favorable. Things like more focused accounting internship programmes, effective career counseling and visitations of prominent accountants from industry and public practice to training institutions to give motivational speeches may contribute to boosting attitudes of completing students.

## REFERENCES

- Baxter, P. J. and Kavanagh, M. (2008). "What Turns Students on to Accounting? Is it a Matter of Perceived Image and Personality?" *In: 2008 AFAANZ/IAAER Conference*, 6-8 July 2008, Sydney, Australia.
- Byrne, M. and Flood, B. (2005). "A study of Accounting Students' Motives, Expectations and Preparedness for Higher Education". *Journal of Further and Higher Education*, 29(2), 111-124.
- Byrne, M. and Willis, P. (2005), "Irish Secondary Students' Perceptions of the Work of an Accountant and the Accounting Profession". *Accounting Education: An International Journal*, 14(4), 367-381.
- Christensen, M. (2004). "The Social Construction of Accounting: a Curriculum Dilemma for First Year Business Students: Postcard from the Podium". *Accounting Education*, 13(1), 119-12.
- Coleman, M., Kreuze, J. and Langsam, S. (2004). "The New Scarlet Letter: Student Perceptions of the Accounting Profession after Enron". *Journal of Education for Business*, 79 (3), 34-41.
- Ferreira, A. and Santoso, A. (2008). "Do Students' Perceptions Matter? A Study of the Effect of Students' Perceptions on Academic Performance". *Accounting and Finance*, 48, 209-231.

- Geiger, M.A. and Ogilby, S.M. (2000). "The First Course in Accounting: Student's Perceptions and Their Effect on the Decision to Major in Accounting". *Journal of Accounting Education*, 18, 63-78.
- Giladi, K., Amoo, T. and Friedman, H.H. (2001). "A Survey of Accounting Majors: Attitudes and Opinions". *National Public Accountant*, 46 (2), 25-27.
- Hartwell, C.L. Lightle, S.S. and Maxwell, B. (2005). "High School Students' Perception of Accounting". *CPA Journal (Online)*, 75(1), 62-67.
- Heiat, A., Brown, D. and Johnson, D.M. (2007). "An Empirical Analysis of Underlying Factors Affecting the Choice of Accounting Majors". *Journal of College Teaching and Learning*, 4(8), 83-98.
- Hunt S.C., Anthony, F.A. and Intrieri, R.C. (2004). "Nature and Origins of Students' Perceptions of Accountants". *Journal of Education for Business*, 79(3), 142-149.
- Jackling, B. (2002). "Are Negative Perceptions of the Accounting Profession Perpetuated by Tertiary Accounting Courses? An Australian Study". *Asian Review of Accounting*, 10(2), 52-80.
- Jackling, B. and Calero, C. (2006). "Influences on Undergraduate Students' Intentions to Become Qualified Accountants: Evidence from Australia". *Accounting Education: an International Journal*, 15(4), 419-438.
- Kitindi, E. G. and Mbekomize, C.J. (2007). "Choice of Accounting as a Major and Opinions about Accounting Examinations among Tertiary Students in Botswana", *BIAC JOURNAL: Journal of Business, Management and Training*, 4(2), 30-54.
- Kumar, K. S. (2010). "Gender Imbalance in Accounting Profession: Evidence from Botswana", *The IUP Journal of Accounting and Research*, 9(4) 42-53.
- Marriott, P. and Marriott, N. (2003). "Are We Turning Them On? A Longitudinal Study of Undergraduate Accounting Students' Attitudes Towards Accounting as a Profession." *Accounting Education*, 12(2), 113-133.
- McDowall, T. and Jackling, B. (2010). "Attitudes Toward the Accounting Profession: An Australian Perspective", *Asian Review of Accounting*, 18(1), 30-39.
- McMurtrie, T (2010). "Students Attitudes Towards the Accounting Profession: A Cross Institutional Comparison", *2010 AFAANZ Conference*, Adelaide
- Mladenovic, R. (2000). "Investigation into Ways of Challenging Introductory Accounting Students' Negative Perceptions of Accounting". *Accounting Education*, 9(2), 135-155.
- Nelson, I. T. and Vendryk, V. T. (1996). "Trends in Accounting Student Characteristics: A Longitudinal Study at FSA Schools, 1991-1995". *Journal of Accounting Education*, 14(4), 453-475.
- Nelson, I. T., Vendryk, V. T., Quirin, J. J. and Allen R. D. (2002). "No, the Sky Is Not Falling: Evidence of Accounting Student Characteristics at FSA Schools, 1995-2000", *Issues in Accounting Education*, 17(3), 269-287.
- Nelson, I.T. (1991). "Accounting Attitude Scale", available from the author. Irv.nelson@usu.edu.
- Nira, D. and Yoram, E. (2006). "Student Career Aspirations and Perceptions: The case of Israel Accounting Students", *Accounting Education*, 15(2), 113-134.
- Sale, M. (2001). "Steps to Preserving the Profession". *The National Public Accountant*, 42 (2), 8-10.
- Saudagaran, S.M. (1996). "The First Course in Accounting: An Innovative Approach", *Issues In Accounting Education*, 11(1), 83-94.
- Taylor Research and Consulting Group, Inc. (2000). "AICPA Student and Academic Research Study –Final Quantitative Report".