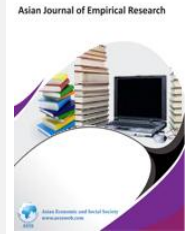




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FACTORS INFLUENCING STUDENTS' CHOICE OF ACCOUNTING AS A MAJOR: THE CASE OF BOTSWANA ACCOUNTING STUDENTS

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ABSTRACT

This study examines the factors that have influenced students at the University of Botswana to select accounting as a major and to establish at what stage the decision was made. There is need for renewed research to examine how students perceive accounting as a major especially given the challenges that the accountancy profession has been faced with over the past decade. Data was collected from final year accounting students at the University of Botswana who were majoring in accounting using a questionnaire. The finding suggests that the major factors influencing students to take accounting include availability of advancement opportunities, personal interest in the subject, availability of employment after graduation, passion for the profession and high earnings compared with other professions. The finding also revealed that majority of the students made the choice to major in accounting after high school but before entering the university and about a third of the respondents made the decision at high school.

Keywords: Accounting profession, Accounting students, Botswana, factors, financial rewards, Accounting major

INTRODUCTION

Accounting education is faced with many challenges and some researchers have called for its reform (Williams, 1993; Albrecht and Sack, 2000). One of the major challenges facing accounting education is the decline in the number of students enrolling for the accounting programme. Albrecht and Sack, (2000) looked at the decline in both quantity and quality of accounting majors and they concluded that accounting needed to change if it was to remain relevant for today's needs. One of the ways in which the decline in enrolment could be addressed is by re-examining factors that are thought to influence students to take accounting as a major in order to find out whether these factors are still considered important given the challenges that the accountancy profession has

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been faced with over the past several years. There are several studies that have looked at factors that are thought to influence students to take accounting as a major (Felton *et al.*, 1994; Lowe and Simons, 1997; Kaynama and Smith, 1996; Taylor, 2000). Almost all the above studies were carried out more than a decade ago. It is therefore important to review these studies given the challenges that the profession has gone through over the same period. Most of these studies were carried out in developed countries. It is therefore, important to carry out similar studies in fewer developing countries to find out whether the factors are considered important. The current environment in accounting which is characterised by reduced ethical behaviour, increased competition from other professions, reduced enrolments to name just a few, calls for a review of these studies to determine their relevance to today environment. Also, it is in the interest of faculty members to better understand the phenomenon of degree major selection by students at institutions of higher learning so as to offer appropriate advice to prospective students.

Botswana has a relatively young accounting profession which is faced with many challenges. One of the major challenges is the shortage of qualified accountants brought about by the increase in economic growth and the adoption of international financial reporting standards. There is a serious shortage of professionally trained local accountants, majority of accountants working in the country are expatriates. The findings of this research could influence more students to take up accounting as a career and as such reduce the high demand of Botswana citizen trained accountants. Accounting literature from less developed countries is limited and therefore this research will add to the little that is there. Given the challenges that the accounting profession has been faced with in the recent past such as reduction in students enrolment and competition from other professions such as information technology, law and medicine just to name a few, it is important to find ways in which accounting can be made attractive to students again. The findings of this research are useful for designing recruiting programmers, improving the advising process, generating increased interest in accounting and providing informed decision making on the part of the student. The findings could also be useful for developing strategies for attracting students to accounting. As explained in the introduction section, although these factors have been studied in the past it is important to re-examine them again given the accounting environment which has changed significantly over the past several years. These changes include the increase in technology over the years, changes in business set ups to name just a few.

Background about Botswana

Botswana is a large landlocked country in Southern Africa. Formerly the British protectorate of Bechuanaland, it lies between South Africa on the south, Namibia to the west, Zimbabwe on the north and northeast and Zambia in the northwest. Botswana land mass is predominantly covered by the Kalahari Desert which occupies a large part of the western side of the country. The country is characterized by low rainfalls, very hot summers and cold winters. The population of Botswana is about two million and is largely concentrated in the eastern part of the country because of better

climate; the western side is largely the desert. Majority of the people live in rural areas and depend largely on agriculture which is cattle farming and crop production. Botswana's economy is dominated by diamond mining. This has fuelled much of Botswana's economic growth and accounts for more than 50% of the GDP and export earnings (Botswana Government). Agriculture, Tourism, beef farming and to a lesser extend manufacturing are other key economic sectors. The country predominantly characterised by small-scale enterprises.

Accountancy training in Botswana

During the early 1980's very few people trained to become professional accountants in Botswana. There are several reasons why this was the case. These included the ease with which graduates could get jobs in the booming economy of Botswana at the time. There were many vacancies for accountancy jobs but very few accountants and therefore people with no accountancy qualification were taken to fill in the vacancies. Professional accountancy training was only done through distance learning and was mostly characterised by low pass rate. This discouraged many people from taking accountancy examinations. Also, professional training was done outside the country, only those who could afford the fees or who could find a sponsor were able to do that. Botswana Accountancy College (BCA) is a training institution specialising in the training of professional accountants and was opened in 1996. The college was expected to facilitate large numbers of accounting graduates to gain membership of international accountancy bodies. The college offers AAT, CIMA and ACCA courses on both full and part time basis. Before the college was opened, accountancy training was offered on part time bases and by long distance learning by UK professional accounting bodies. Full time accountancy training was only offered in the UK. In the recent past some institutions have come on board as well to offer accountancy related courses. This has seen the number of accounting graduates registering for either ACCA or CIMA examinations growing.

The Botswana institute of chartered accountants

The Botswana Institute of Chartered Accountants (BICA) is the professional accountancy body of Botswana. BICA came into being in 2011 replacing Botswana Institute of Accountancy. The role of BICA is to regulate the accountancy profession and to ensure that a high standard of professionalism is maintained. It is also there to enforce the institute code of ethics and to project the public interest by providing a high quality service which the public can trust. BICA is a member of the ECSAFA and the International Federation of Accountants. Membership to regional and international bodies gives the institute prestige and recognition. Other duties of BICA include:

- a) To determine the qualification of persons for admission as members;
- b) To promote the international recognition of the profession;
- c) To provide for the education, training and examination of persons practicing or intending to practice the profession of accountancy;

- d) To establish and support or aid in the establishing and supporting of associations, funds, trusts and conveniences calculated to benefit the members or their dependants or employees of the institute or their dependants from any special funds accumulated to grant pensions and allowances to members or their dependants.

The Accountant Act of 1988 governs the institute. All members of the institute are required to adhere to a code of ethics, the act and rules and regulations of the institute. Any person is eligible upon application and payment of a prescribed fee to be registered as an associate member provided he/she satisfies the following conditions:

- a) Has attained the age of twenty one
- b) Is resident in Botswana;
- c) Has passed such examination as may from time to time be prescribed by the council of the institute
- d) Is a partner of a member resident and in public practice in Botswana and is a member in good standing of such other institute or professional body of accountants as the institute may recognize.

Membership of BICA include members of chartered and public bodies of accountants recognized under statute by the various countries along with the United Kingdom institutes like ACA, ACCA, CIMA and AAT.

Research objectives

- The main objective of this research is to identify factors that have influenced students at the University of Botswana whose major is accounting to major in accounting.
- The other objective of the research is to find out when the decision to major in accounting was made and whether the students believe they made the right decision or not when they selected accounting as a major.

Prior research

A number of studies have been carried out to examine factors that are thought to influence students' decision to select accounting as a major. Early research by Paolillo and Estes, (1982) found that years of study was a factor that influenced students to choose accounting as a major which at the time required less time to complete compared with other major professions such as law or medicine. Another research done by Ahmed et al. (1997) found that students who intended to pursue a chartered accountancy career placed significant importance on financial and job related factors, other factors such as exposure to high school accounting were found to have no significant influence on the decision to select accounting as a major and subsequently as a career. Lowe and Simons, (1997) examined the relative importance of 13 factors influencing the choice of business

major. They found that the most important criteria influencing the choice of major across all business students' majors were: future earnings, career options, initial earnings and ability or aptitude. Cohen and Hanno, (1993) and Geiger and Ogilby, (2000) found that performance in the introductory accounting course at the university was associated with the choice of accounting as a major. However, an earlier research by Stice *et al.* (1997) found that better performance did not influence the decision to specialise in accounting. Jackling and Calero, (2006) concluded that satisfaction with prior accounting studies was the most significant predictor of intention to become an accountant. Noland *et al.* (2003) found that factors influencing selection of major by accounting and information systems students were prestige of the profession, long term salary possibilities, job security and starting salary. Kitindi and Mbekomize, (2007) found that tertiary accounting students in Botswana chose to study accounting because they believed that it was an exciting and rewarding career and that job prospects in accounting were better than in other fields. Simons *et al.* (2003) reviewed the studies on factors influencing career choice and they found that the most important career factors when selecting a major were financial rewards, job availability and interest in the major. However, an earlier research by Palillo and Estes, (1982) and Ahmed *et al.* (1997) found that prior work experience had no significant influence on career choice. Tan and Laswad, (2006) examined how students beliefs, attitudes and intentions influenced intentions to major in accounting. They found that three factors (personal, referents and control) are determinants of student's intention to major in accounting or other business disciplines. Another study by the same authors three years later (Tan and Laswad, 2009) discovered that many students choose majors that are consistent with their intentions at the beginning of their university study but some students also change their intentions and major in other areas. The study of Tan and Laswad used the Theory of Planned Behaviour (TPB) which explains that some attitudes and beliefs change over time but the major choice tends to remain relatively stable. Another study by Albrecht and Sack, (2000) targeting professors and accounting practitioners in the United States investigated the reasons for the declining enrolment in Accounting. They came up with five reasons for the decline. These reasons given were 1. Starting salary was considered too low, 2. Students having more attractive career opportunities than in the past, 3. Contemporary students more willing to choose risky majors than in the past, 4. Lack of information about what accountants do and, 5. Concern that the 150 hours rule increased the effort and the opportunity cost associated with majoring in accounting.

Timing of the decision to choose accounting as a career or major

Some studies looked at the timing of the decision to choose accounting as a major. Paolillo and Estes, (1982) found that 23% of accounting majors made the decision at high school and 40% made the decision in their first year at the University. Graves *et al.* (1993) found that one-third of the students majoring in accounting made the decision to major in accounting while still in high school. Geiger and Ogilby, (2000) and Maildin *et al.* (2000) found that the decision to major in accounting was made in the first accounting course. Hunt *et al.* (2004) found that almost 50% of the students majoring in accounting decide on their major before entering college whilst Heiat *et al.* (2007)

found that 40% of the students decided to major in accounting before they began their studies at the university and 30% during their first year of study. Sale, (2000) noted that most students chose accounting as a major before graduating from high school or soon after entering the university. Most of these studies suggest that the decision to major in accounting is made at high school or just before entering the university.

Other factors which affects the choice of accounting as a major

A study by Leppel *et al.* (2001) found that female students were more likely to be influenced in choice of major by a professional father and that women from high socioeconomic background were less likely to major in business. Cohen and Hanno, (1993) and Geiger and Ogibly, (2000) study found that performance in the introductory accounting course at university was associated with the choice of accounting as a major. However, research by Stice *et al.* (1997) found that better classroom performance did not influence the decision to major in accounting. The Taylor report (2000) suggested that accounting majors are more likely to be female. There is research which suggests that changes in the introductory accounting course could go a long way towards solving the problem of declining enrolment. Cohen and Hanno, (1993) recommended a change in the content of the introductory course. Saeman and Crooker, (1999) suggested that creative students are not attracted to accounting and therefore a change in the content of the introductory accounting course should be made in order to attract this type of students. Research by Lowe and Simons, (1997) and Stice *et al.* (1997) recommended that the course could be used as a recruiting tool for students into the major.

METHODOLOGY

This study was conducted using a survey research method. The objective of the survey was to provide descriptive on the influential factors that drives students to select accounting as a major. The University of Botswana was chosen as the target for the study because it is the most preferred by those who want to do accounting and is the oldest institution offering the accounting programme. Data for the study was collected using a questionnaire which contained both open and close-ended questions.

The sample

The target population was the final year accounting students at the University of Botswana who were all majoring in accounting. The total population of the target group was 113 and was made up of two main groups of students who were coming from Bachelor of Accountancy (BACC) and from Bachelor of Arts (BA) double major in accounting and economics degree programme offered by the Faculty of Social Sciences. A method known as “reliance on available subjects” was used to select students to respond to the questionnaires (Mouton, 2001). This means that all the students who were present at the time the questionnaire was administered were given a questionnaire.

The questionnaire

The questions were mostly close ended questions but there were also a few open ended questions to allow the respondents to express in their own words other factors that they believe might have influenced them to major in accounting. The questionnaire was developed from the literature reviewed. The close ended questions in the questionnaires sought views of accounting students on some statements about factors that could have influenced them to major in accounting. Their views were captured on a 5-point scale with probability levels of 1= extremely unimportant, 2 = unimportant, 3 = neutral, 4-very important, 5 = extremely important. Another questions asked students to state when they arrived at the decision to take accounting as a major. The students were given three choices to respond to the question and their responses were captured as follows:

1. At high school,
2. After high school results but before entering university
3. After first year

Students were also asked to give any other reasons that could have influenced their decision to take accounting as a major. This was an open ended question and several responses were given. The respondents were further asked to state whether they think they have made the right decision to take accounting as a major and state the reasons for saying so. Students were requested to fill the questionnaire in class and to return it at the end of the class. In order to test the reliability and accuracy so as to remove ambiguity and biasness of the instrument used to collect the data, a pilot study was done with the third year accounting students at the University of Botswana. The purpose of the pilot study was to find out whether the respondents understand the questions as the researcher has intended them to be understood and whether they answer them in the way the researcher expect them to be answered.

RESEARCH FINDINGS AND DISCUSSIONS

Out of a total number of 58 questionnaires distributed to the students, all of them were returned and only 51 were usable. Some students returned questionnaires which were not filled or with only some parts of the questionnaire filled. These were classified as unusable and were not included in the analysis of the data. The total number of unusable questionnaires was seven. Majority of the respondents are females at approximately 63% whilst males make 37%. The survey revealed that most respondents are in the age group of 20-25 years at 64.7 % followed by the 25 years and above at 27.5 per cent. A small number of the respondents at 7.8 per cent are in the 15-20 years age brackets. Table-1 also shows that majority of the respondents major in accounting at 68.8 per cent, followed by economics and accounting at 19.6 per cent. About 12% of the respondents indicated

other subjects as their major this is a group of students who are taking accounting as a minor subject.

Table 1: Gender, age and major subject

Gender	Frequency	Per cent
Male	19	37.3
Female	32	62.7
Total	51	100.0
Age group	Frequency	Per cent
15-20	4	7.8
20-25	33	64.7
25 and above	14	27.5
Total	51	100.0
Major subject	Frequency	Per cent
Accounting	35	68.6
Economics and Accounting	10	19.6
Other	6	11.8
Total	51	100.0

Table 2: Reasons for choice of accounting as a major

	Extremely unimportant	Unimportant	Neutral	Very Important	Extremely important
Earning compared with other profession	4.0%	2.0%	18.0%	22.0%	54.0%
Availability of employment after graduation	2.0%	6.0%	12.0%	30.0%	50.0%
Prestige of the profession	2.0%	4.0%	22.0%	42.0%	30.0%
Year of study (shorter period compared with other profession)	28.0%	28.0%	24.0%	8.0%	12.0%
Cost of education	26.0%	28.0%	34.0%	8.0%	4.0%
Student background	18.4%	14.3%	26.5%	20.4%	20.4%
Parents influence	34.0%	20.0%	24.0%	4.0%	18.0%
Parents profession	45.8%	31.3%	6.3%	8.3%	8.3%
High school accounting	26.5%	12.2%	14.3%	24.5%	22.4%
Secondary teachers influence	42.9%	18.4%	12.2%	20.4%	6.1%
Peer influence	45.8%	10.4%	22.9%	14.6%	6.3%
Aptitude for the student	4.3%	12.8%	25.5%	34.0%	23.4%
Accounting instructors at UB	27.1%	6.3%	43.8%	10.4%	12.5%
Good performance in the introductory accounting course	10.2%	8.2%	24.5%	32.7%	24.5%
Personal interest in the subject	4.1%	.0%	12.2%	20.4%	63.3%
Passion for the profession	6.1%	4.1%	10.2%	22.4%	57.1%
Graduate and Senior accounting major influence	16.3%	6.1%	20.4%	16.3%	40.8%
Availability of advancement opportunities	4.1%	.0%	12.2%	24.5%	59.2%

Table-2 shows that the most important reasons that have influenced students to take accounting as a major are availability of advancement opportunities (83.7%), personal interest in the subject (83.7%), availability of employment after graduation (80%), passion for the profession(79.5%), high earnings compared with other professions (76%) and prestige of the profession (72%). Other

less important factors include aptitudes for the student (57.4%), good performance in the introductory accounting course (57.2%), graduate and senior accounting major influence (57.1%). These findings are in agreement with those by Lowe and Simons (1997), Simons et al. (2003) who found that the most important factors that could influence choice of major include future earnings, career options, initial earnings and ability or aptitude. Cohen and Hanno, (1993) and Geiger and Ogibly, (2000) also found that performance in the introductory accounting course at the university was associated with the choice of accounting as a major. Other reasons that were considered less important by students include parents' profession, cost of education, secondary teachers influence, peer influence, accounting instructors at the University and years of study (shorter period compared with other profession). Cost of education is not considered an important factor because most of the students are sponsored by the government and therefore do not feel the financial burden of self-sponsoring. Years of study is also not an important factor because the accounting programme at University of Botswana takes a minimum period of four years to complete which is equivalent to all other degree programmes offered at the University. Other programmes at the University of Botswana such as the law degree take a minimum of five years to complete. It is therefore not surprising that this factor is not considered very important when a decision to major in accounting is made.

Table 3: Other reasons for choice of accounting as a major

Other Reasons	Responses		
		%	% of Cases
Passion towards the subject	2	6.5%	7.7%
It was the only available option for me to select	4	12.9%	15.4%
University offered only this	2	6.5%	7.7%
High demand in the job market	4	12.9%	15.4%
Good background from school	3	9.7%	11.5%
Good profession	7	22.6%	26.9%
Parents forced me to do it	1	3.2%	3.8%
Good salary	6	19.4%	23.1%
Total	31	100.0%	119.2%

Respondents were asked to state other reasons which could have influenced them to take accounting as a major. This was an open ended question and Table-3 presents responses given by the students. The reasons in order of importance are: It is a good profession by almost 23%, good salary by 19%, high demand in the job market 13% and it was the only available option for me to select by 13%. Other less important factors which influenced the decision to major in accounting included good background from school 9.7%, passion towards the subject by about 7%, the university offered only this by 7% and parents forced me to do it by about 3%.

Table 4: Timing of the decision to major in accounting

Decision	Frequency	%
At High School	15	29.4
After High school but before entering University	27	52.9
After first year	7	13.7
No Response	2	3.9

Respondents were asked to state at what level they made the decision to major in accounting. They were given three choices to select from and these choices are: at high school, after high school and after first year at university. Table-4 shows that 52.9% made the decision after high school but before entering the University, 29% of the respondents made the decision at high school and about 13.7% made the decision after their first year at university. These findings are consistent with studies carried out by Hunt, Anthony and Intrieri (2004) who discovered that almost 50% of the students majoring in accounting decide on their major before entering college and Heiat et al. (2007) who found that 40% of the students decided to major in accounting before they began their studies at the university and 30% during their first year of study. However, research by Paolillo and Estes, (1982) found that 23% of accounting major made the decision at high school and 40% made the decision in their first year at the university. Mauldin et al. (2000) and Geiger and Ogilby, (2000) found that the decision to major in accounting was made in the first accounting course. All the above studies indicate that the majority of the respondents make the decision to major in accounting at high school before entering the university.

Table 5: Did you have enough knowledge of accounting careers at high school?

	Frequency	%
Yes	16	31.4
No	34	66.7
No Response	1	2.0

Table 6: Was the decision to major in accounting the right one

Item	Frequency	%
Yes	45	88.2
No	4	7.8
No Response	2	3.9

In response to the question whether they had enough knowledge about accounting careers at high school. Table-5 shows that 31% of the respondents indicated that they did have enough knowledge about accounting careers and 67% stated that they did not have knowledge about accounting careers. In response to the question as to whether they made the right decision or not, Table-6 shows that 88.2% of the students believe that the decision to major in accounting was the right one and only 8% thought it is not the right decision. Although accounting students at the University of Botswana did not have enough information about accounting careers they however think that they made the right decision to major in accounting. Table-7 indicates that major sources of information

influencing choice of major are newspapers as 31.4%, university website and television at 11.8% each.

Table 7: Information sources influencing the choice of major

Sources	Frequency	%
University Website	6	11.8
News paper	16	31.4
Television	6	11.8
No Response	23	45.1

CONCLUSION AND LIMITATIONS

The findings of this research show that the most important factors that have influenced accounting students at the University of Botswana to take accounting as a major include availability of advancement opportunities, personal interest in the subject, availability of employment after graduation, prestige of the profession and high earning compared with other professions. Less important factors include parents' profession or influence, cost of education, secondary teachers influence, university accounting instructors influence, peer influence and years of study. Majority of the students made the choice to major in accounting after high school but before entering the university and about a third of the respondents made the decision at high school. Students at the University of Botswana can decide their major before entering the university or after their first year of study at the University. It is interesting to note that 82% of them decided their major before entering university even though they also admit that they did not have enough knowledge about accounting careers. The findings of the research are consistent with earlier research studies.

One limitation of the current study is that it targeted students studying at one institution only, further research could target other institutions in the country that are offering accounting related courses in order to get their views on the choice of accounting as a major or a career. Another limitation is that the study targeted final year students only, the views of other students in the first, second or third year could be different from those of final year students.

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