

Teachers and perceptions

"In your report here it says that you are an extremely dull person. Our experts describe you as an appalling dull fellow, unimaginative, timid, lacking in initiative, spineless, easily dominated... Whereas in most professions these would be considerable drawbacks, in Accountancy they are a positive boon" (Bougen, 1994, quoting a Monty Python Sketch).

Garner and Dombrowski (1997) suggested that a student's decision not to follow an accounting career may be due to such misinformation and misunderstanding of the true nature of a professional accountant's work. The student's perception (or misperception) in this respect may be influenced by the student's secondary school teachers (Myburgh, 2005).

Studies to identify secondary school teachers' perceptions of the accounting profession have been conducted by Hardin, O'Bryan and Quirin (2000), Wells and Fieger (2005) and Sugahara, Kurihara and Boland (2006) in the USA, Australasia and Japan, respectively. These studies concluded that the accounting profession was held in relatively low esteem in comparison to the engineering, legal and medical professions.

Method

A questionnaire was circulated in 2007 to the career-guidance counsellors, or in their absence, mathematics teachers, teaching at the 200 primary feeder schools of the University of Pretoria, to determine their perception of the accounting profession in comparison to the engineering, legal and medical professions. The questionnaire (based on that of Hardin et al, 2000) consisted of 24 attributes of a profession. The respondents were asked to indicate on a scale of 1 – 4 whether they strongly agree, agree, disagree or strongly disagree that each of the attributes is applicable to the professions of accounting, engineering, law and medicine. A mean response was calculated for each of the 24 attributes per profession and a one-way Analysis of Variance (ANOVA) was used to identify if there were any significant differences between the teachers' perceptions of each profession. The following key is applicable to all tables opposite:

Conclusion

The South African secondary school teachers surveyed generally held the

Key to tables

1 = Strongly agree; 2 = Agree; 3 = Disagree; 4 = Strongly disagree
Significant differences were determined using Tukeys' Honest Significant Difference post hoc comparison at the $p < 0.05$ confidence level.

Results

Table 1. Accounting differs from engineering, law and medicine (n=78)

Attribute	Acc	Eng	Law	Med
Is an interesting work	2.27	1.48	1.81	1.41
Allows interaction with others	2.27	1.97	1.41	1.26
Requires excellent communication skills	2.47	2.09	1.21	1.55
Has difficult entry requirements	2.17	1.67	2.74	1.21

South African secondary school teachers perceived the accounting profession to be the least interesting profession, allowing the least opportunity for interaction with other people and requiring less communication skills than the other professions. The teachers were also of the opinion that the entry requirements for the accounting profession, while significantly more onerous than the legal profession, are not as onerous as those for the medical and engineering professions.

Table 2. Accounting differs from engineering and medicine (n=78)

Attribute	Acc	Eng	Law	Med
Contributes to society	1.68	1.41	1.72	1.17
Is a challenging work	1.80	1.21	1.80	1.30
Provides job satisfaction	1.97	1.55	1.96	1.53

Of major concern, when considering the career decisions of school students, is the perception that accounting provides less job satisfaction than the engineering and medical professions. A further less than favourable perception held by the teachers is that the accounting profession contributes significantly less to society and is significantly less challenging than the engineering and medical professions.

Table 3. Accounting differs from law and medicine (n=78)

Attribute	Acc	Eng	Law	Med
Requires excellent quantitative skills	1.55	1.41	2.35	2.00

The accounting and engineering professions were seen as requiring similar and better quantitative skills than the legal and medical professions.

Table 4. Accounting differs from engineering and law (n=78)

Attribute	Acc	Eng	Law	Med
Has excellent advancement potential for women	1.76	2.12	2.10	1.78

A positive perception of the accounting profession is that the teachers believe that the profession provides women with greater advancement potential than the other professions.

Table 5. Accounting differs from medicine (n=78)

Attribute	Acc	Eng	Law	Med
Has social status	1.54	1.41	1.54	1.15
Has a level of ethics	1.69	1.67	1.83	1.19
Involves long working hours	1.70	1.68	1.71	1.32
Is a glamorous position	2.15	2.01	2.00	1.72
Has personal liability for malpractice	1.91	1.99	1.73	1.62

With the high ethical image accountants seek to portray, it was alarming that the teachers suggested that the profession has a worse level of ethics and less personal liability for malpractice than the medical profession. Further, accounting is seen as having significantly less social status, being less glamorous and involving shorter working hours than the medical profession.

Table 6. Accounting differs from law (n=78)

Attribute	Acc	Eng	Law	Med
Has excellent job opportunities	1.58	1.63	2.21	1.56
Is an excellent career for honours students	1.97	1.78	2.26	1.92
Offers job security	1.78	1.81	2.05	1.68
Has excellent advancement potential	1.72	1.72	2.17	1.80

On a positive note the respondents believed that the accounting profession offers significantly better job opportunities and advancement potential than the legal profession and similar job opportunities, job security and advancement potential to the engineering and medical professions. The accounting profession was also seen as offering an excellent career for honours students, on par with the engineering and medical professions and significantly better than the legal profession.

Table 7. Accounting differs from engineering (n=78)

Attribute	Acc	Eng	Law	Med
Requires excellent problem-solving skills	1.67	1.19	1.78	1.59
Is a male-dominated profession	2.50	1.76	2.46	2.44

The teachers suggested that the accounting, legal and medical professions require similar and significantly less problem-solving skills than the engineering profession. A positive indicator was that the teachers were of the opinion that the profession was no more male-dominated than the legal and medical professions and significantly less male-dominated than the engineering profession.

Table 8. Accounting similar to engineering, law and medicine (n=78)

Attribute	Acc	Eng	Law	Med
Provides quality family life	2.30	2.24	2.21	2.39
Provides quality lifestyle	1.65	1.59	1.69	1.51
Is a powerful position	1.75	1.75	1.63	1.55
Has earnings potential	1.49	1.41	1.53	1.39

The teachers indicated that the four professions all provide a quality family life and lifestyle, are powerful positions and have earnings potential.

accounting profession in lower esteem than the engineering and medical professions, but in higher esteem than the legal profession. With the shortage of accounting professionals in South Africa, the accounting profession should avoid teachers holding misperceptions of the profession, as these misperceptions might influence students' career decisions. Although SAICA and the universities should expand their marketing efforts to ensure that secondary school teachers are appropriately enlightened as to the true nature of the accounting profession, practitioners can possibly also become more involved in the marketing of the profession to potential entrants (Cory, 1992, p. 22).

The full results of this study are currently under review for possible publication in Accounting Education: An International Journal.

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