

Student Perceptions of the First Accounting Course and Majoring in Accounting

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Abstract

This study examines business undergraduate students' perceptions of the first accounting course and the relationship between these perceptions and the decision to major in accounting. A survey of students enrolled in three large lecture sections of the introductory financial accounting course was used to obtain information regarding intended major or minor, and the students' perceptions regarding the course. It also examined whether these perceptions differed among students intending to major/minor in accounting and those not currently selecting accounting as an intended major or minor. Finally, this paper examined the factors that influenced the choice of major at the end of the semester. The main results indicate that students who intend to major or minor in accounting generally had more favorable perceptions of the first accounting course than the non-accounting group. In addition to its academic contribution, this study has practical implications for accounting departments' plans to attract students.

Keywords: first course in accounting, majoring in accounting, accounting education, business education

The first accounting course has traditionally been identified as the foundation of the business curriculum as well as the threshold for the accounting major. There continues to be concerns regarding the ability of college and university courses to properly develop students for future careers in accounting in particular and business in general. As early as 1992, with the creation of the Accounting Education Change Commission (AECC, 1992), the importance of the first accounting course was recognized as influencing students' perception of the accounting major, the accounting profession, and the ability to succeed as accounting practitioners. A significant amount of research has been conducted which examines the factors that influence the choice of accounting as a major, and student perceptions of the accounting major. The results provided by the extant literature generally indicate that although accounting majors have a more favorable view of accounting than non-accounting majors, all

students typically have an overall negative perception of the first accounting course.

Students tend to either confirm or decide their major in freshman or sophomore year. Many may have decided to major in accounting or another business discipline while in high school. If this is in fact the case, the first accounting course may have little or no effect on a student's decision to major in accounting. Although the major decision may have been made, it is also important to identify the determinants of this decision. Factors such as expected career benefits, family influence, subject difficulty and interest in the subject area may have an impact on a student's major decision.

This study contributes to the prior research by revisiting the relationship between a student's intended major on students' perceptions of the first accounting

course. This is necessary in light of the significant changes that the accounting profession, and consequently accounting education, have witnessed in the past two decades with the increased applications of emerging technologies in the accounting, such as data analytics, Big Data, artificial intelligence, and blockchain technology into their practices (Appelbaum et al., 2017; Issa et al., 2016). In order to respond to such changes, universities have in turn introduced data analytics courses in their curricula. In fact, the new A5 standard from the Association to Advance Collegiate Schools of Business (AACSB) states that “Accounting degree programs include learning experiences that develop skills and knowledge related to the integration of information technology in accounting and business. This includes the ability of both faculty and students to adapt to emerging technologies as well as the mastery of current technology” (p. 21).

In this study, a survey was conducted using students enrolled in three large lecture sections of the first accounting course over three semesters at an East coast public university in the United States. Institutional Review Board Approval was granted for this study. The decision to use students from one school was made to control for variables that include school’s reputation, instructor’s influence, learning environment, and culture, to name a few. All course sections were taught by the same instructor. The sample consisted primarily of freshmen and sophomores enrolled in the business school, but had not yet officially declared a major. It is important to note that while some students may have already decided on a major, it is a requirement of the university that served as the test site that all students must successfully complete two introductory accounting courses (financial and managerial) prior to joining the school and subsequently declare a major.

Overall, the results of this study provide evidence that accounting majors or minors perceived the first accounting course more favorably than non-accounting majors. The differences in most of these perceptions were found to be significant. The primary factor contributing to the relationship between the intention to major or minor in accounting at the end of the semester, was the intended major reported at the beginning of the course, indicating that the first course itself was not strongly related to the choice of major.

Review of the Literature

There is a significant amount of prior research conducted which examines student perceptions of the first accounting course. Student perceptions of the first accounting course examined in prior research include whether the course will help them in their

future courses and their career. Students were also asked if the course was boring or tedious, resulted in too much work, if the course was rewarding or enjoyable, and if they learned a great deal from the course. The impact of the instructor, course performance, and intended major on student perceptions of the first accounting course were also examined.

One of the primary issues examined is whether the first accounting course discourages students from pursuing accounting as a career. The first accounting course typically influences a student’s view of the profession, the types of skills needed to pursue a career in accounting, and the nature of the career paths that can be followed if he or she majors in accounting (e.g., Cherry & Reckers, 1983; Adams et al., 1994; Stice & Swain, 1997). Specifically, Adams et al. (1994) provide evidence that when the first accounting course is perceived as boring, not relevant, and not intellectually stimulating, it may result in discouraging higher-performing students from majoring in accounting. These implications were also confirmed by Inman, Wenzler, and Wickert (1989) and Saemann and Crooker (1999). The heavy course workload and the use of teaching assistants were found to be the most common source of criticism of those who did not major in accounting. However, these course characteristics did not discourage accounting majors. The heavy workload in the accounting curriculum was also found to be a deterrent to the major by Cohen and Hanno (1993) and Allen (2004). Saemann and Crooker (1999) provided evidence that the course workload discouraged the more creative students from majoring in accounting. The authors also reported that students hold traditional views of the accounting profession, and this deters interest in the major. Traditionally, accounting has been regarded as dry, boring, not too exciting. Moreover, with the exception of students majoring in accounting, students usually perceive accounting as irrelevant to their academic and professional careers.

Geiger and Ogilby (2000) provide evidence regarding students’ perceptions of the first course in accounting and the way these perceptions can influence the decision to major in accounting. The results of their research indicate that, at the beginning of the semester, students who indicated that they are majoring in accounting viewed the course more favorably than non-accounting majors, although both groups had a positive view of the course. Both groups had a favorable view of the course at the end of the semester. However, all student perceptions of the course were less favorable than at the beginning of the semester.

The authors also provided evidence that the decision to major in accounting primarily depended on: the

initial intention to major in accounting, performance in the course, and individual instructors, but was not significantly influenced by the perceptions of the course. These perceptions included whether the course was perceived as having relevance for future courses and career, if doing well in the course was perceived as being rewarding, if students were motivated to do well and if the course was perceived as enjoyable, boring, time consuming or difficult.

Abbott and Palatnik (2017) provided additional evidence regarding students' perceptions of the first course in accounting. The authors conducted an action research study that used focus groups to gather information directly from students who just completed the first financial accounting course. During the focus group sessions, students were asked questions regarding their experiences in the class.

The results reported by Abbott and Palatnik (2017) confirmed much of the prior research. For example, the authors found that students frequently described the first accounting course as difficult, challenging, or confusing. Many believed that the course was boring, tedious, and not engaging. The most frequent negative experience reported by Abbott and Palatnik (2017) was that participants had no interest in accounting and disliked the subject matter. They also did not see the connection or relevance of the financial accounting course to their business curriculum and future careers, meaning that the course was perceived as having little or no value to them.

Another recent study examined the impact of students' intrinsic interest in the accounting area and in pursuing a professional accounting qualification, as well as prior exposure to accounting at a senior high level, on their intention to major in accounting (Bekoe et al., 2018). Their results indicate a positive relationship between these factors and the student's intention to major in accounting. Moreover, the authors found evidence of a positive effect of family members as well as the instructor on the decision to major in accounting.

Prior research also provides evidence that students' intended major is either confirmed or decided during the first two years of college (Hermanson & Hermanson, 1995; Mauldin et al., 2000). Specifically, Hermanson and Hermanson (1995) found that 62 percent of accounting majors decided on their major during freshman and sophomore years. Mauldin et al. (2000) found that approximately 40 percent of freshmen and sophomores decided on their major in the first accounting course taken during their freshmen or sophomore year. In addition, the perceptions formed in the first accounting course were different for

intended accounting majors versus non-accounting majors. Nelson et al. (2002) also found that most students made the decision to major in accounting in their sophomore year of college.

Paolillo and Estes (1982) reported that 23 percent of students in their sample selected accounting as a major while still in high school, while 40 percent made this decision in the freshman or sophomore year of college. Similarly, Graves et al. (1993) reported that about 33 percent of the students included in their study indicated that they decided to major in accounting while still in high school.

Tan and Laswad (2006) provide evidence that the decision to major in accounting or another discipline is based on three factors: Personal perceptions (such as career success, salary, boring major, heavy workload), referents (such as parents, relatives, friends, and instructors) and control (such as math or quantitative skills, performance in accounting courses, interest in accounting, etc.). Blay and Fennema (2017) investigate whether students self-select into the accounting major based on their personal ability to perform certain accounting-related tasks prior to their first accounting course and the predictive ability of such personal traits on the CPA exam. Their results indicate that while the ability to perform basic accounting-related tasks does not impact the students' selection to major in accounting, it is positively correlated with better performance on the CPA exam.

Statement of Purpose and Hypotheses Development

The purpose of this paper is to examine the attitude of business students towards the first accounting course, how this attitude changes over the semester, and finally investigate the relationship between students' attitude and their intention to pursue a degree in accounting. The need to revisit this topic after 20 years stems from the dramatic changes in the accounting profession, the CPA exam, and the expanded use of technology. The perceptions of current business students may be affected by their understanding of the increased volume and complexity of the knowledge base needed to compete in the accounting profession and to be successful on the CPA exam. The amount of material included in the tax codes, the financial accounting and auditing standards has increased substantially since 2000. The complexity of financial accounting standards is evidenced by the new lease and revenue recognition sections of the FASB Accounting Standards Codification. Although this study only considers the introductory course, students may have researched the profession and are aware of the demands of the profession.

The perceived difficulty of the CPA exam has been shown as a negative factor when deciding to major in accounting or the sit for the CPA exam. Wen et al. (2015) noted that the profession was not appealing to many college students because of the perceived lack of independence and autonomy at accounting firms and the perceived difficulty of maintaining the CPA designation. It is expected that these factors could be deterrent to selecting accounting as a major.

Conversely, the use of technology is generally appealing to the current business student. The use of artificial intelligence, blockchain technology and data analytics tends to arouse the interest of most college students. All of these disruptive innovations were not as well developed or even mentioned in introductory accounting classes 20 years ago. In addition, the improvements in teaching environment has advanced rapidly since 2000. Technological teach tools such as student response systems (i.e., clickers) has increased the level of student engagement, particularly in a large lecture setting. Students working in groups to solve short questions with the use of a student response has enhanced learning. As students work together and engage in peer learning, the understanding of complex accounting issues may have increased and changed the perception of the major. The use of more advanced homework management systems allows students to complete detailed assignments by using technology and decreasing the time and effort to solve exercises and problems. Finally, since 2000 the use of video conferencing tools has increased significantly. Faculty can use video conferences to hold “virtual office hours.” The office hours could be recorded and then posted to a learning management system. This tool accommodates the commuter student who is working after class and may not be able to visit faculty during office hours. These factors are expected to create a positive influence when selecting accounting as a major.

This paper builds the tested hypotheses based on the extant research. In particular, it adapts the questionnaire used by Geiger and Ogilby (2000). It should be noted however that learning environment has changed since 2000 due to advances in classroom as well as other education-related technologies. These include more access to resources, including recorded videos, publishers’ practice problems, electronic books, etc. The following research questions are examined in this study:

- Q1:** What are students’ initial perceptions regarding the introductory accounting course?
- Q2:** Do students’ perceptions of the introductory course change over the semester?

- Q3:** Do intended accounting majors and minors have different perceptions of the introductory accounting course compared to non-accounting majors and do these perceptions change over the semester?
- Q4:** How are students’ perceptions, expected course performance, and initial intended major related to the final intention to major or minor in accounting?

To clarify, in the context of this study, initial intention selection of major refers to the responses the students gave at the beginning of the semester, while the final intention refers to the responses provided at the end of the semester. The four hypotheses tested in this study are developed from the research questions listed above:

- H1a:** On average, the initial perceptions of the students in the full sample regarding the introductory accounting course are favorable.
- H1b:** On average, the initial perceptions of students are the same regardless of their intended major.
- H2a:** On average, the perceptions of the students in the full sample of the introductory course be come less favorable by the end of the semester.
- H2b:** On average, the perceptions of students become less favorable by the end of the semester, regardless of intended major.
- H3:** The intended accounting majors or minors have significantly different perceptions of the introductory accounting course than other business students and these perceptions change over the semester.
- H4:** A student’s decision to major or minor in accounting is based on the initial intention. That is, the introductory accounting has no effect on students’ decision to major or minor in accounting.

This study differs from prior research in several ways. First, the research was conducted in a large lecture setting. This provided access to a large sample of students under similar experimental conditions. Second, it created a unique sample grouping by separating students into three classifications. Specifically, it compared “Majors/Minors,” “Undecided,” and “Not Accounting”. The “Majors/Minors” are accounting majors or minors. The “Undecided” classification is further subdivided into two categories: The first category includes students who are currently either considering majoring/minoring in accounting but are waiting to learn more about accounting. The second undecided group includes students who are

doubtful but also waiting for additional information. The “Not Accounting” students are those who indicated that they are definitely not majoring in accounting. Third, this study was conducted in a teaching environment making extensive use of teaching technology, including student response systems, online video resources and tutorials.

Finally, to ensure course consistency, the survey data were collected in three sections (over the course of three semesters) of the first accounting course taught by the same instructor and on the same campus. This setting was designed to control for idiosyncrasies of the instructor and teaching methods. While the large lecture class taught by the same instructor within a single school provides the advantage of controlling for the effect of certain variables such as the instructor’s influence, these controls have the disadvantage of limiting the generalizability of the results of the study.

Research Methodology

Overview

This study used a survey method in order to test the research hypotheses. Students from three sections of financial accounting were surveyed to examine their perceptions of the first accounting course and test its impact on their decision to major/minor in accounting. For that purpose, the students were surveyed at the beginning of the semester (initial perceptions) as well as at the end of the semester (final perceptions). The three sections were taught by the same instructor, in order to control for the instructor’s impact on students decision. The survey was conducted using web-based (Qualtrics) software that enables researchers to effectively develop and efficiently collect responses to surveys. Subsequently, tests of means, ANCOVA analyses, and Logistic Regressions were used to analyze the collected data. For instance, tests of means were performed in order to examine the student perceptions of the first accounting course within each category.

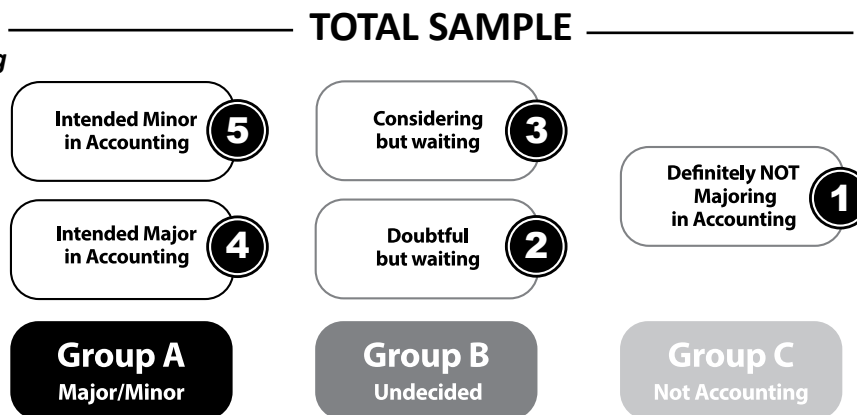
Survey Questionnaire

In order to collect information regarding students’ perceptions of the first course, an online survey was administered at the beginning and end of the semester in three sections of the introductory accounting course. The questionnaire used was adapted from the survey instrument used by Geiger and Ogilby(2000) with minor modifications. The survey instruments can be found in the Appendix.

Both the beginning and end of semester surveys begin with a set of statements regarding the intention to major in accounting. The statements are made in varying degrees of intention from “I definitely plan on majoring in accounting” to “I am not going to major in accounting.” The middle ground includes questions as to the accounting minor, being open to the idea of majoring in accounting or being doubtful that the student will major in accounting but will wait until the end of the course or the course sequence. The responses were scaled with “I definitely plan on majoring in accounting” scored at 5 and “I am not going to major in accounting” scored at 1. The middle ground questions were scored from 4 to 2. Minor in accounting scored as 4, considering accounting but will wait until completing the next accounting course in the core sequence scored as 3, and it is doubtful that the student will be majoring in accounting, but will wait until the end of the course, scored as 2.

This range of student intentions permitted the development of a grouping that compared accounting majors or minors to all other students. However, a component of the research design is to separate others into those that are undecided and those definitely not majoring in accounting. As a result, it was possible to test the differences in perceptions for Accounting Majors/Minors (Scores 5 and 4, respectively) versus Undecided-those “Considering” but waiting or are “Doubtful” but waiting (Scores 3 and 2, respectively) versus definitely Not Majoring in Accounting (Scored as 1). The sample grouping is shown in Exhibit 1.

Exhibit 1
Sample Grouping



The students were also asked their year in class (freshman, sophomore, etc.) and their school of registration (business school, arts and sciences, etc.) at the beginning as well as the end of the semester.

To measure student perceptions regarding the first accounting course, a five-point Likert scale was used for both beginning and ending questionnaires with the scale ranging from strongly agree (“5”) to strongly disagree (“1”). A question was also included to capture the students’ perceptions as well as whether the instructor affected their opinion of the quality or usefulness of the course. The question did not ask if the influence was positive or negative. It simply was used to gauge the impact of the instructor on the choice of major, but not the direction of such impact. The list of questions included in the beginning of the semester instrument is listed in Table 1.

The same questions were included in the end of semester survey as presented in Table 1 but were reworded where needed to reflect the past tense. For example, question 6 was reworded from “This course will be difficult” to “This course was difficult.”

The students were also asked for their expected grades at both the beginning and the end of the semester in a separate question. The opening

questionnaire asked for information regarding whether this was the first time the student was taking the course and if the course was a requirement or an elective. The end of semester questionnaire asked students to indicate why they decided to major in accounting, and if they did not major in accounting, why they made that decision.

Student Participation and Sample Information

Students participating in this study were enrolled in an introductory accounting course at a large, east coast public university. The survey covered three sections of the course taught in the large lecture format and by the same instructor over three consecutive semesters (Spring 2017, Fall 2017, and Spring 2018). Observations for students who withdrew from the course, did not include an ID number, did not include a correct ID number, or did not enter a matching ID number at the end of the semester were excluded. We speculate that many more students did not want to be identified at the end of the semester and may not have included a correct ID number or omitted their student ID number. This is particularly true if students were also asked to include written comments at the end of the semester.

The final sample consisted of 279 usable observations, as determined in Table 2.

Table 1

Beginning of Semester Questionnaire – Student Perceptions		
Question	Statement	Variable Name
1	This course will help me do well in my future business courses	COURSES
2	This course will help me do well in my career	CAREER
3	Doing well in this course would be personally rewarding	REWARDING
4	I expect to spend more time in this course than my other courses	TIME
5	I am looking forward to this course	LOOK/ENJOY
6	This course will be difficult	DIFFICULTY
7	This course will be boring	BORING
8	I am highly motivated to do well in this course	MOTIVATED
9	I expect to learn a great deal in this course	EXPLEARN
10	The instructor will affect my opinion of the usefulness of this course	INSTRUCTOR

Note: Adopted from Geiger and Ogilby (2000)

Table 2

Determination of Final Matched Sample Size		
Beginning	Ending	Reason for Elimination of Observations
530	450	Number participating in the survey
	(4)	Withdrew from the course
(19)	(20)	Student ID number and questions' answers were missing
(23)	(34)	Duplicate Observations
(209)	(113)	Student ID numbers did not match (beginning and end)
<u>279</u>	<u>279</u>	Final Matched Sample Size

Note: Total Sample: $n = 279$

Based on the questionnaire structure, it was possible to classify the total sample into three categories. As depicted in Exhibit 1, the questionnaire responses were divided according to the following grouping: Majors/Minors (Scores 5 and 4) versus Undecided (Scores 3 and 2) versus Not Accounting (Score 1).

As noted earlier, the Undecided category consists of students who responded they might consider an accounting major but needed to wait until they complete the required accounting sequence in the business core or learn more about the accounting industry. In addition, the Undecided classification included those students who indicated that they doubted that they would major in accounting but were open-minded and would carefully consider the option.

The demographic variables for the final sample are presented in Table 3.

The statistics reported in Table 3 indicate that about 86% of those enrolled in the course were taking the course for the first time. The percentage of intended accounting Majors/Minors repeating the course is

slightly less than the non-accounting majors. Consistent with prior research, intended accounting Majors/Minors were less discouraged by the workload, grades earned, etc., as compared to non-majors (e.g., Inman et al., 1989; Saemann and Crooker, 1999).

The course was required for 94% of the students participating in this study. This applies to both intended accounting Majors/Minors and non-accounting majors. Approximately 85% of the sample are freshmen or sophomores. It should be noted that the Undecided and Not Accounting groups consisted of slightly more juniors and seniors than the accounting majors and minors. Previously reported research results indicated that the majority of the decisions to select a major had been made by the end of sophomore year (e.g., Hermanson and Hermanson, 1995). As a result, the students in the Undecided and Not Accounting groups were generally further along in their selected majors, rendering any change in the choice of major costlier to the student, and subsequently, more difficult. Finally, the majority of the sample consists of students enrolled at the business school.

Table 3

Demographic Statistics										
(5,4) vs (3,2) vs (1)			Initial Intent				Final Intent			
Taking the Course	Total Sample		Majors/Minors	Undecided	Not Accounting	Majors/Minors	Undecided	Not Accounting		
First Time	235	86%	42	84%	77	89%	116	82%	39	83%
Repeat	44	14%	8	16%	10	11%	26	18%	8	17%
Total	279	100%	50	100%	87	100%	142	100%	47	100%
Required Course										
Yes	258	94%	48	96%	78	90%	132	93%	43	91%
No	21	6%	2	4%	9	10%	10	7%	4	9%
Total	279	100%	50	100%	87	100%	142	100%	47	100%
Year in Class										
Freshman	181	65%	35	70%	64	74%	82	58%	28	59%
Sophomore	55	20%	8	16%	17	20%	30	21%	9	20%
Junior	36	13%	7	14%	6	7%	23	16%	10	22%
Senior	7	3%	0	0%	0	0%	7	5%	0	0%
Total	279	100%	50	100%	87	100%	142	100%	47	100%
School Affiliation										
Business School	225	81%	43	86%	71	82%	111	79%	42	89%
Arts and Sciences <i>(different campus)</i>	124	100%	2	5	6	6	4	0	0	6
Arts and Sciences	38	14%	5	10%	10	11%	23	16%	5	11%
Others	41	100%	2	1	1	2	1	0	0	1
Total	279	100%	50	100%	87	100%	142	100%	47	100%

Note: Total Sample: n = 279

Statistical Testing

In order to test the hypotheses, the study compared the responses to the perception items for the total sample and for the sample groupings of students both at the beginning and end of the semester.

Student Perceptions of the First Accounting Course: H1a and H1b

First, tests of means were performed in order to examine the student perceptions of the first accounting course within each category. The results of the tests of means are presented in Tables 4 through 6. Table 4 presents the test of means for the entire sample measured at the beginning and the end of the semester.

Table 4

H1 & H2-Students' Mean Perceptions for the Total Sample				
Variable	Mean - End ¹	Mean - Beg	Change	t-score
COURSES	4.09	4.34	-0.25	-4.07***
CAREER	3.97	4.26	-0.28	-4.71***
REWARDING	4.22	4.48	-0.27	-4.74***
TIME	3.91	3.82	0.09	1.32
LOOK/ENJOY	3.60	3.81	-0.21	-2.99***
DIFFICULTY	3.92	3.86	0.06	1.08
BORING	2.67	2.68	-0.01	-0.10
MOTIVATED	3.95	4.45	-0.50	-8.48***
EXPLEARN	4.14	4.46	-0.33	-5.94***
INSTRUCTOR	3.96	3.76	0.20	2.77***
EXPGRADE	2.92	3.30	-0.61	-15.02***

Note:

Total Sample: n = 279

*** = Significant at the .99 level

** = Significant at the .95 level

* = Significant at the .90 level

The results indicate that the initial perception of the students in the entire sample of the first accounting course are favorable, thus supporting H1a. Tables 5 and 6 present the result for each of the three groups in the sample for the initial Intent and final intent, respectively.

¹In Tables 4 through 6, End refers to "at the End of the Semester" while Beg refers to "at the Beginning of the Semester"

Table 5

Student Mean Perceptions Using Initial Intent Majors/Minors versus Undecided versus Not Accounting												
Variable	Majors / Minors n = 50				Undecided = 87				Not Accounting = 142			
	End	Beg	Chg.	t-Score	End	Beg	Chg.	t-Score	End	Beg	Chg.	t-Score
COURSES	4.62	4.58	0.04	0.32	4.10	4.38	-0.28	-2.07**	3.89	4.23	-0.33	-4.11***
CAREER	4.64	4.58	0.06	0.50	3.93	4.33	-0.40	-4.02***	3.77	4.10	-0.33	-3.66***
REWARDING	4.58	4.68	-0.10	-0.80	4.18	4.53	-0.34	-3.47***	4.11	4.39	-0.27	-3.43***
TIME	4.20	4.02	0.18	1.32	3.95	3.76	0.20	1.55	3.79	3.80	-0.01	-0.07
LOOK/ENJOY	4.16	4.26	-0.10	-0.65	3.60	3.97	-0.37	-3.18***	3.40	3.55	-0.15	-1.43
DIFFICULTY	3.72	3.58	0.14	0.98	3.87	3.91	-0.03	-0.29	4.02	3.92	0.10	1.25
BORING	2.42	2.40	0.02	0.12	2.74	2.61	0.13	1.02	2.73	2.82	-0.10	-1.05
MOTIVATED	4.14	4.62	-0.48	-3.01***	3.93	4.49	-0.56	-5.93***	3.90	4.37	-0.47	-5.61***
EXPLEARN	4.48	4.54	-0.06	-0.43	4.16	4.47	-0.31	-3.29***	4.00	4.42	-0.42	-5.74***
INSTRUCTOR	4.02	3.56	0.46	2.30**	4.03	3.75	0.29	2.15**	3.89	3.83	0.06	0.66
EXPGRADE	3.00	3.63	-0.63	-7.27***	3.01	3.59	-0.57	-8.04***	2.83	3.46	-0.60	-10.50***

Note: Total Sample: n = 279

*** = Significant at the .99 level

** = Significant at the .95 level

* = Significant at the .90 level

Table 6

Student Mean Perceptions Using Final Intent Majors/Minors versus Undecided versus Not Accounting												
Variable	Majors / Minors n = 47				Undecided = 122				Not Accounting = 110			
	End	Beg	Chg.	t-Score	End	Beg	Chg.	t-Score	End	Beg	Chg.	t-Score
COURSES	4.77	4.66	0.11	1.00	4.19	4.39	-0.20	-2.21**	3.69	4.14	-0.45	-4.36***
CAREER	4.74	4.49	0.26	1.66	4.12	4.31	-0.19	-2.41**	3.48	4.10	-0.62	-6.40***
REWARDING	4.72	4.70	0.02	0.17	4.30	4.54	-0.25	-2.87***	3.92	4.33	-0.41	-4.61***
TIME	4.28	4.09	0.19	1.39	3.92	3.79	0.13	1.32	3.75	3.75	0.00	0.00
LOOK/ENJOY	4.51	4.28	0.23	1.80*	3.72	3.90	-0.18	-1.81*	3.07	3.50	-0.43	-3.50***
DIFFICULTY	3.51	3.69	-0.17	-1.16	3.98	3.89	0.08	0.87	4.03	3.89	0.15	1.61
BORING	1.91	2.43	-0.51	-3.24***	2.70	2.63	0.07	0.71	2.96	2.85	0.12	1.11
MOTIVATED	4.47	4.62	-0.15	-1.04	4.01	4.47	-0.46	-5.51***	3.67	4.36	-0.69	-7.16***
EXPLEARN	4.68	4.60	0.09	0.64	4.16	4.48	-0.32	-4.28***	3.88	4.38	-0.50	-5.54***
INSTRUCTOR	4.23	3.45	0.79	4.26***	4.04	3.82	0.22	2.09**	3.75	3.81	-0.06	-0.55
EXPGRADE	3.27	3.67	-0.40	-4.58***	3.03	3.61	-0.58	-9.35***	2.64	3.38	-0.74	-11.27***

Note: Total Sample: n = 279

*** = Significant at the .99 level

** = Significant at the .95 level

* = Significant at the .90 level

The results in both cases indicate that the initial perception of the students in all three groups are positive towards the first accounting course, indicating that H1b is supported.

Change of Student Perceptions of the First Accounting Course Over the Course of the Semester: H2a and H2b

As noted in Table 4, the total sample had initial positive perceptions of the course, supporting H1a. However, by the end of the semester, all students perceived the course as having less relevance for their future business curriculum and their careers as compared to the beginning of the semester. Doing well in the course was less rewarding, and students were less motivated to succeed in the course. The participants also perceived that they learned less and enjoyed the course less than expected. The instructor was viewed as influencing their opinion of the quality (usefulness) of the course more at the end than at the beginning of the semester. The expected grade was reduced at the end of the semester. The average expected grade was approximately B+ at the beginning of the semester but declined to a C+/B at the end of the term. All changes were statistically significant at the 99% level. As such, the results indicate that H2a is supported by these results as student perceptions were less favorable by the end of the semester.

The same tests were conducted for the sample groupings; Majors/Minors versus Undecided versus Not Accounting, with the results reported in Table 5 for the students' initial intent and in Table 6 for the final intent of the group. Initial intent refers to the intended major at the beginning of the semester and final intent is the intended major at the end of the semester. This allowed moving students within categories if there were changes over the semester. The responses did not change, only the category attributed to the student changed. So, a student could have been included in the "Not Accounting" category at the beginning of the semester and the "Undecided" category at the end of the semester. But, the change in the expected grade, for example, was altered by the change in grouping.

Further review of the results reported in Table 5 showed that the only significant, positive change in perceptions for the initial intent to major / minor in accounting include the fact that the perceived influence of the instructor increased at the end of the term. In addition, the accounting Majors/Minors were less motivated to do well in the course and their expected grades declined. Consequently, H2b was not supported for the Majors/Minors group in

that the course was generally perceived as favorable by this group, even by the end of the semester.

The undecided students believed that the course was less relevant to their future courses and careers and also found that doing well was less rewarding. They were less motivated to do well at the end of the semester. The undecided students thought that they learned less than expected. Their expected grade also declined at the end of the semester. Logically, they perceived that they enjoyed the course less at the end of the semester. These results support H2b hypothesis.

The group definitely not majoring in accounting had more negative perceptions of the course at the end of the semester for seven of the eleven variables, also supporting hypothesis H2b. The course was perceived to be less relevant for success in future business courses and their career. Doing well in the course was less rewarding and the definite non-majors were less motivated to do well by the end of the term. The decline in expected grade is consistent with these perceptions and the fact that this group indicated that they learned less in the course and enjoyed the course less than originally expected. Finally, the instructor's influence on their perceptions regarding the usefulness or quality of the course did not change by the end of the term than at the beginning of the semester.

The analyses are repeated in Table 6 using the final intent classification. An interesting result is found in the shift of students out of the Not Accounting group into the Undecided group. The Majors/Minors declined slightly throughout the semester (a decrease of three students or a 6% decline). The undecided group increased by 35 students (an increase of 40%), and the definite non-majors declined by 32 students (a decrease of 22.5%). The course changed the relationship between the course and student perceptions in such a way that some of the intended Majors/Minors now became undecided, and the definitely not accounting group had some members of this group move toward the undecided category. So, the undecided category increased by the end of the term, primarily due to the shift away from the definitely not accounting group.

The results are also consistent with the classification model and using the final intent. By the end of the term for the intended accounting Majors/Minors, the course was viewed as more enjoyable and less boring than perceived at the beginning of the semester. This result was found even if the expected grade for the intended Majors/Minors declined at the end of

the semester. This group believed that the instructor had a greater influence on the perceived quality of the course.

The Undecided category indicated that they found the course to be less relevant to their future courses and careers. In addition, this group found it less rewarding to do well in the course and were less motivated to do so at the end of the course. It was also perceived that they learned less than expected. They enjoyed the course less than expected, and the expected grade for this group decreased by the end of the semester. The instructor influenced their perceived quality (usefulness) of the course more by the end of the semester than at the beginning of the term.

Although there was a shift in the composition of the groups, the Not Accounting group still has more negative perceptions of the course than those classified in the other groups. The Not Accounting group perceived the course as less relevant to their careers and future course work, doing well in the course was less rewarding, they enjoyed the course less, learned less than expected, and were less motivated to do well in the course. Their expected grades declined at the end of the semester. The instructor did not influence their perceived quality (usefulness) of the course by the end of the semester. The Not Accounting group perceptions declined most significantly by the end of the semester.

The fact that the instructor had an influence on the Undecided students and did not affect the Not Accounting group may account for the shift to the Undecided group from the Not Accounting students. Overall, the results indicate that H2b was partially supported, with the Majors/Minors group as the only exception with perceptions either maintained or becoming more favorable.

Differences in Student Perceptions Among the Intended Major Classifications: H3

To consider the perceptual differences between accounting majors and minors and other participants, this paper conducted 11 unbalanced ANCOVA models using the responses at the beginning and the end of the semester. The ANCOVA models were used to test if the means of the dependent variables are equal across all classifications of the independent variables (i.e., Majors/Minors, Undecided, and Not Accounting). The dependent variables were constructed using the sample grouping described earlier.

The models were run using the categories or classifications based on the beginning of the semester

responses and then repeated using the responses obtained at the end of the term. The responses to the ten (10) perceptual questions and the expected grade variable were used as the dependent variables. In order to control for the age and the college experience of the participants, "Year in Class" (freshman, sophomore, etc.) was included as the covariate. The results were not significantly different when the covariate was omitted from the model.

The results of the ANCOVA tests are presented in Table 7. As noted in Table 7, the groups of intended majors have significantly different perceptions of the first accounting course and these differences become more significant by the end of the semester. These results provide support for H3.

When the categories are determined at the beginning of the semester using the students' initial intent, the Majors/Minors had higher grade expectations and found the course to be more relevant to their business curriculum and careers. This group also enjoyed the course more than expected, thought that it was more rewarding to do well in the course, although they found the course to be more boring than the Undecided and Not Accounting groups

Measuring the categories at the end of the semester produced similar results with the exception that the time spent and expected learning was added as significant variables.

When these same tests were conducted using final intent, the Majors/Minors had significantly higher perceived values than the non-accounting majors for all variables in the end of semester survey (i.e., the differences among the three groups became more significant when the final intention was considered). The course was viewed as more boring, more time consuming, and more difficult by Majors/Minors. Nonetheless, the Majors/Minors clearly perceived that the course had more value for their careers and future course work. It is possible that the Majors/Minors in accounting considered the course more enjoyable due to its direct value for future careers, even though the work was more tedious and even boring. Doing well in the course was perceived as being rewarding, the course was viewed as more enjoyable than expected, students were more motivated to do well in the course, they learned more than expected and earned a higher expected grade than the Undecided and Not Accounting groups. In addition, the instructor was perceived to have more influence as to the quality (usefulness) of the course for the accounting Majors/Minors.

Table 7

ANCOVA Model				
F Scores	Initial Intent		Final Intent	
	Majors/Minors = 50 Undecided = 87 Not Accounting = 142		Majors/Minors = 47 Undecided = 122 Not Accounting = 110	
Dependent Variables	Beginning Survey	Ending Survey	Beginning Survey	Ending Survey
COURSES	2.59**	9.07***	5.08***	20.58***
CAREER	5.13***	13.19***	3.01**	31.85***
REWARDING	2.18**	4.99***	3.42**	12.91***
TIME	1.60	2.35**	2.35**	3.06**
LOOK/ENJOY	10.16***	6.34***	10.53***	24.01***
DIFFICULTY	1.80	2.02	0.56	4.18***
BORING	2.86**	3.93***	4.22**	16.23***
MOTIVATED	1.82	1.19	1.44	8.98***
EXPLEARN	0.45	4.95***	1.24	11.94***
INSTRUCTOR	1.47	2.03	2.30**	5.24***
EXPGRADE	2.55**	1.54	6.94***	11.23***

Note: Total Sample: n = 279

*** = Significant at the .99 level

** = Significant at the .95 level

* = Significant at the .90 level

Table 8

Logistic Regression: Dependent Variable-Intended Major at the End of the Semester			
Variable	Coefficient ²	Z Score	P > Z
COURSES	0.098	0.19	0.846
CAREER	0.586	1.10	0.270
REWARDING	-0.044	-0.13	0.893
TIME	0.160	0.52	0.605
LOOK/ENJOY	0.439	1.11	0.265
DIFFICULTY	-0.197	-0.65	0.518
BORING	-0.788	-2.87	0.004***
MOTIVATED	0.151	0.39	0.693
EXPLEARN	0.293	0.56	0.576
INSTRUCTOR	-0.089	-0.29	0.773
EXPGRADE	0.308	0.67	0.505
YEAR IN CLASS	0.024	0.08	0.935
SCHOOL	-0.153	-0.52	0.603
INTENDED MAJOR BEG	3.077	5.56	0.000***
INTERCEPT	-7.520	-2.52	0.012

²Our original sample grouping was not tested in this part of the study because that grouping would separate the students into three categories, (Majors/Minors, Undecided and Not Accounting) which is inconsistent with the dichotomous nature of the analysis.

Note: Accounting Majors/Minors = 1; All Others = 0 Likelihood Ratio Chi-Square Test

Total Sample: n = 279

*** = Significant at the .99 level

** = Significant at the .95 level

* = Significant at the .90 level

Comparing these results to those found using the beginning of the semester survey, the results show that several interesting differences. For example, at that initial point in the course the intended Majors/Minors did not perceive the course to be any more difficult when compared to the Undecided and Not Accounting groups. There were also no significant differences found in the motivation to perform well and expected grade. Those differences were all significant when the final intent is considered.

Relationship between Student Perceptions and Intended Major: H4

In order to test the relationship between students' perceptions of the first accounting course and the choice of intended major or minor, the study conducted a series of logistic regressions. The logit regression model is specified as follows:

$$\begin{aligned} \text{INTENDED MAJOR END (0,1)} = & \alpha + \beta_1 \text{ COURSES} + \beta_2 \text{ CAREER} + \beta_3 \text{ REWARDING} + \beta_4 \text{ TIME} + \beta_5 \text{ LOOK/ENJOY} \\ & + \beta_6 \text{ DIFFICULTY} + \beta_7 \text{ BORING} + \beta_8 \text{ MOTIVATED} \\ & + \beta_9 \text{ EXPLEARN} + \beta_{10} \text{ INSTRUCTOR} + \beta_{11} \\ & \text{EXPGRADE} + \beta_{12} \text{ YEAR} + \beta_{13} \text{ SCHOOL} + \beta_{14} \\ & \text{INTENDED MAJOR BEG (0,1)} \end{aligned}$$

The dependent variable, INTENDED MAJOR END, is measured at the end of the semester. The independent variable, INTENDED MAJOR BEG, is measured at the beginning of the semester and is included to determine if the student's initial intention affects the final decision to major or minor in accounting. Intended major is a dichotomous variable and is determined by all accounting Majors/Minors (Scores 5 and 4) versus all other students, which includes the Undecided and Not Accounting (Scores 3, 2, and 1). The accounting Majors/Minors are coded as 1 and all others are coded as 0.

The ten perception variables are all measured at the end of the semester. Two control variables were included, YEAR and SCHOOL. YEAR indicates whether the student reported his or her status as being a freshman, sophomore, junior, or senior. The variable SCHOOL will indicate if the respondent was enrolled in the business school, school of arts and sciences on the same campus as the business school, school of arts and sciences from another campus, or from the school of criminal justice. The first control variable, YEAR, is included to capture differences in maturity and experience in college. In addition, prior research indicates that most students make the decision to major in accounting prior to the first accounting course or during the freshman or sophomore years. The SCHOOL variable will control for different perceptions of the course for those students in the business school, where this course is a requirement,

and those in other units of the university, where the course may be taken as an elective course.

The results of the logit regression models, using a Likelihood Ratio Chi-Square test, are presented in Table 8. It is noteworthy mentioning that the regression analysis using Wald Chi-Square test did not produce significantly different results.

The intended major at the beginning of the semester is the only significant factor strongly associated with the choice of major at the end of the term, which provides support for H4. The only significant negative factor on the choice of major was the fact that the course was found boring. These results are consistent with the previous research that the decision to major in accounting is made early in a student's career, even as early as high school. Based on the data collected in this study, the introductory accounting course is likely to have little or no relationship with the decision to major in accounting.

Conclusion

Summary

This study expands the literature that examines students' perceptions of the first accounting course and the relationship between these perceptions and a students' intended major. A survey of students enrolled in three large lecture sections of the introductory financial accounting course was used to obtain information regarding the intended major or minor and the perceptions the students had regarding the course. The study further examined whether these perceptions differed among those students intending to major or minor in accounting and students not currently selecting accounting as an intended major or minor. Finally, the factors that influenced the choice of major at the end of the semester were.

This study differs from prior research and therefore contributes to the extant literature in several ways. First, the research was conducted in a large lecture setting. This permitted gaining access to a large sample of students under similar experimental conditions. Second, a unique sample grouping was created by separating the students into three classifications. Specifically, the study compared "Majors/Minors," "Undecided," and "Not Accounting". The "Majors/Minors" are accounting majors or minors. The "Undecided" classification is further subdivided into two categories: The first category includes students who are currently either considering majoring/minoring in accounting but are waiting to learn more about accounting. The second undecided group includes students who are doubtful but also waiting for

additional information. The “Not Accounting” students are those who indicated that they are definitely not majoring in accounting. Third, this research was conducted in an environment making extensive use of digital teaching technology, including student response systems, online video resources, and tutorials.

This study conducted several tests, including tests of means, ANCOVA analyses, and Logit regressions. The analyses included the examination of the total sample, groups of participants classified as Majors/Minors, Undecided and Not Accounting, differences among these groups of participants at the beginning and the end of the course, and the factors that influenced the choice of major at the end of the semester as compared to the results at the beginning of the term.

The results indicate that students who intend to major or minor in accounting generally had more favorable perceptions of the first course in accounting than the non-accounting group. Those who did not intend to major or minor in accounting found the course to be less relevant to their future course work and careers, less enjoyable, were less motivated to perform well in the course and were less motivated to do so by the end of the semester. The non-accounting group also perceived that they learned less than anticipated and they had lower grades than expected at the beginning of the semester. Overall, the results were significantly more negative at the end of the semester than at the beginning of the term for the non-accounting group. The Undecided group held similar views but they were not as negative as the definitely not majoring in accounting respondents. The intention to major or minor in accounting at the beginning of the semester was the primary factor impacting the choice of major at the end of the course. This result is consistent with prior research in that the choice of major is typically determined in the freshman or sophomore year. It is important to note that there was a significant shift out of the definitely Not Accounting group into the Undecided group at the end of the semester using the students’ final intent. As a result, it is possible that there was some positive influence of the course on the perceptions on the students changing intentions.

Accounting departments can use the results of this study in developing their strategies to improve enrollments. For instance, as the results indicate, the perception students gain from their first accounting course plays a significant role in their decision to major in accounting. Therefore, ensuring that students’ experience in introductory accounting classes is more interesting can influence more students to

major in accounting. This is in light of the results that show that students who originally did not intend to major in accounting would find the course boring and less enjoyable, as well as less educational and less career relevant. Therefore, the instructor’s ability to adequately address these issues can affect the number of accounting majors.

Limitations

This study has several limitations. The findings did not confirm if the intended accounting majors or minors actually majored in the subject. A longitudinal analysis may prove useful here. The study only included students from one university and taught by the same instructor. The number of intended accounting majors and minor is lower than the number of students in the other groups examined in this study. The study’s generalizability was limited by the fact that the sample included only one university, in large lecture classes and only sampled courses taught by the same instructor. Therefore, the results are not generalizable beyond the parameters of this study. Future research can address this limitation by replicating the study with an expanded sample size including students from different universities and different instructors.

Extensions

This research could also be extended by considering: the impact of gender on the perceptions of the first course in accounting and intention to major in accounting (Buckless et al. 1991), differences in perceptions for international versus domestic students and graduate versus undergraduate students (Sugahara et al., 2008). Future research could also examine why and how students select their major before, or just as, they begin their accounting studies. Related questions could include: Is the school itself drawing accounting majors because of its status? Is there a “professor” effect in choosing major? Is there something from high school – perhaps a bookkeeping class – that affects choice of major? Does the student have family in the accounting profession that are directing them to major in accounting? Future research that examines the factors included in the Tan and Laswad (2006) study could provide answers to these and other questions. Tan and Laswad (2006) indicated that key factors that influenced the choice of major include personal perceptions (such as career success, salary, boring major, heavy workload), referents (such as parents, relatives, friends, and instructors) and control (such as math or quantitative skills, performance in accounting courses, interest in accounting, etc.). The results clearly indicate that these other factors may be affecting the relationship between student perceptions of the first accounting course and the choice of accounting as a major.

Another venue of future research is to explore the impact of taking an accounting course at highschool on the student's decision to major in accounting, and compare that to the first accounting course in college. This is especially interesting given that prior literature suggests that students begin to form their perceptions of the various subjects as early as highschool. Future research can examine if such perception persist or change by the time the students join college.

Moreover, the use of technology and remote learning tools in delivering course material may impact student learning experience and consequently their decision to major in accounting. Future research can explore this question in an experimental setting.

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Appendix

Accounting Major Survey - Beginning of the Semester

Q1 My current thought / plan relative to majoring in accounting is:

- I definitely plan on majoring in accounting (1)
- I am considering majoring in accounting but need to complete one or two courses before making my decision. (2)
- I am open to the idea of majoring in accounting but I would like to learn more about the industry before deciding. (3)
- It is doubtful that I would consider majoring in accounting but you never know. I am willing to be open minded. (4)
- I am going to minor in accounting. (5)
- There is no possibility that I would be interested in majoring in accounting. (6)

Q2 With respect to enrolling in Introduction to Financial Accounting at RBS:

- This is the first time I am taking the course. (1)
- This is the second time I am taking the course. (2)

Q3 I am taking this course as:

- A requirement (1)
- An elective (2)

Q4 Please indicate your view of this course by answering the following questions

1= Strongly Disagree (1) 2 = Disagree (2) 3 = Neither agree or disagree (3) 4 = Agree (4) 5 = Strongly agree (5)

This course will help me to do well in my future business courses (1)

- 1 2 3 4 5

This course will help me to do well in my career (2)

- 1 2 3 4 5

Doing well in this course would be personally rewarding (3)

- 1 2 3 4 5

I expect to spend more time in this course than any other courses (4)

- 1 2 3 4 5

I am looking forward to this course (5)

- 1 2 3 4 5

This course will be difficult (6)

- 1 2 3 4 5

This course will be boring (7)

- 1 2 3 4 5

I am highly motivated to do well in this course (8)

- 1 2 3 4 5

I expect to learn a great deal in this course (9)

- 1 2 3 4 5

The instructor will affect my opinion of the usefulness of this course (10)

- 1 2 3 4 5

Q5 My expected grade in this course is

- A (1)
 B+ (2)
 B (3)
 C+ (4)
 C (5)
 D (6)
 F (7)

Q6 RUID #

Q7 Year in Class: Freshman, Sophomore, etc.

Q8 School (NCAS, SAS, RBS, Engineering, etc.)

Q9 Comments

Accounting Major Survey - End of the Semester

Q1 Now that the semester is over, my thought/plan relative to majoring in accounting is:

- I definitely plan on majoring in accounting (1)
 I am considering majoring in accounting **but** I want to wait until after completing Managerial Accounting before making my decision. (2)
 It's doubtful that I will consider majoring in accounting **but** I would like to wait until completing Managerial Accounting before deciding. (3)
 I am going to minor in accounting. (4)
 I am **not** going to major or minor in accounting. (5)

Q2 If you have decided to major in accounting briefly explain why

Q3 If you have decided not to major in accounting briefly explain why

Q4 If you have decided not to major in accounting, what is your anticipated major (undecided is an acceptable response)

Q5 Please indicate your view of this course by answering the following questions

1= Strongly Disagree (1) 2 = Disagree (2) 3 = Neither agree or disagree (3) 4 = Agree (4) 5 = Strongly agree (5)

This course will help me to do well in my future business courses (1)

- 1 2 3 4 5

This course will help me to do well in my career (2)

- 1 2 3 4 5

Doing well in this course is personally rewarding (3)

- 1 2 3 4 5

I spent more time in this course than any other courses (4)

- 1 2 3 4 5

I have enjoyed this course (5)

- 1 2 3 4 5

This course was difficult (6)

- 1 2 3 4 5

This course was boring (7)

- 1 2 3 4 5

I was motivated to do well in this course (8)

- 1 2 3 4 5

I learned a great deal in this course (9)

- 1 2 3 4 5

The instructor affected my opinion of the usefulness of this course (10)

- 1 2 3 4 5

Q6 My expected grade in this course is

- A (1) B+ (2) B (3) C+ (4) C (5) D (6) F (7)

Q7 RUID #

Q8 Year in Class: Freshman, Sophomore, etc.

Q9 School (NCAS, SAS, RBS, Engineering, etc.)
