What turns students on to Accounting? Is it a matter of perceived image and personality?

Abstract

In this paper we examine the perceptions of first year undergraduate students about the image of accountants, accounting as a profession and the work accountants perform. We shed light on how accountants and the accounting profession are perceived by first year university students, examine factors that impact on the decision to major in accounting and, identify personality traits of students majoring in accounting. . Results indicate that, overall, the students in the sample held a traditional view of accounting and the work of an accountant. There was evidence to suggest that accounting majors perceive accounting to be less boring and more interesting than non-accounting majors. Several variables were found to influence the students' perceptions of accounting. Furthermore, students who enjoyed their prior study of accounting, studied year 12 in 2006 and perceived accounting to be less boring were found to be more likely to study an accounting major. Finally, overall, the students reported a fairly average level of creativity, there was no significant difference in creativity between accounting and non-accounting majors and the evidence suggests that students who are more creative perceive accounting to be better described by adjectives such as accuracy, details and thorough.

Introduction

Recent economic events and high-profile corporate failures have tarnished the integrity of the accounting profession forcing it to confront the possibility of failure, and to re-examine the value of the accounting 'product' within the global economy. A key priority for the accounting profession in light of this is to recruit top quality students or as Fedoryshyn and Hintz (2002, p. 32) suggest the 'best and the brightest'. Holt (1994, p. 24) comments that "how accounting is perceived by society affects whether or not the 'best and brightest' students are attracted to the profession".

There has been a substantial body of research that has examined how students' perception of accounting influences their choice of academic major and their career decision. Cohen and Hanno (1993) concluded that students chose not to major in accounting because they perceive it to be too number-oriented and boring but also selected majors based on the views of people important to them. The view that accounting was primarily numerical was also supported in a study of Australian tertiary students (Mladenovic, 2000). Hermanson and Hermanson (1995) suggested that non-accounting students decide not to major in accounting because of their negative perceptions of the work and practice environment – a view supported by Jackling (2001).

Disappointingly, in the US Saemann and Crooker (1999) and Geiger and Ogilby (2000) reported that traditional perceptions of precision and order in the profession discouraged more creative individuals from specialising in accounting. Of even greater concern are the findings of Marriott and Marriott (2003) who suggest that at the end of an accounting degree students liked accounting less, found the subject less interesting and the prospect of being employed as an accountant less enjoyable than they did on commencement of their studies but continued to regard the

profession as well respected. Further Kavanagh and Drennan (2007) suggest that a gap exists between what students perceive as being the skills and attributes they acquire for the profession during degree programs and those required by actual employers. In the presence of limited information, many students however rely on their own perceptions of different occupations and professions (Cory, 1992).

The most common entry route into the accounting profession in Australia and other overseas countries is through a degree in accounting or business. In Ireland for example, most students undertaking these degrees have studied accounting in secondary school (Byrne and Willis, 2005). However, given the dramatic decline in the number of students undertaking accounting in Australian high schools (Kavanagh, 2004) and overseas (Byrne and Willis, 2003; Albrecht and Sack, 2000; Fedoryshyn and Tyson, 2003) this cannot be presumed. This paper will review previous research on stereotypes and examine the perceptions of first year undergraduate students from two different universities about the accounting profession and the work accountants do. The objectives of the paper are to ascertain how first year university students perceive accountants and the accounting profession; to understand what factors (including previous knowledge of accounting at school, prior work in accounting and the effect of various sources of information) motivate students to study an accounting major at university; and identify the personality traits of students who enrol in accounting majors.

While studies of this nature have been conducted overseas, there is no Australian study which looks at personality traits of students and relates this to the intention to enrol in an accounting major and perceptions of accountants and the accounting profession. This study will also examine who or what influences university students

regarding their perceptions of accounting, accountants and the accounting profession in general.

The paper proceeds as follows. In the next section the literature is reviewed and research questions are developed. Next the research method is explained. This is followed by a discussion of the results, implications for practice and future research, limitations of the paper and conclusion.

Literature Review and Development of Research Questions

Demand for accountants is now sky high and articles appear weekly in the media about the shortage of skilled accountants. Despite this the debate about the public image of accountants and the accounting profession still prevails.

Albrecht and Sack (2000) suggest that the decline in student numbers electing to major in accounting is due to the unfavourable stereotype of the accountant including the work that they do. The term 'stereotype' refers to a cognitive process whereby individuals employ simplifying generalisations as a means of organising perception and imposing their personal values on the world (Lippmann, 1992). Boughen (1994) suggested that mention of 'accountant' conjures up an image of 'a chinless, bespectacled, nervous pencil pusher' as the typical stereotype painting a picture of the accountant's personality and appearance with consequences for the profession. He suggests that the accountant's image derives from the interdependency between bookkeeping and accounting. This is despite the fact that accounting work requires judgment, creativity, imagination, while bookkeeping is viewed as boring and routine. Hunt *et al.* (2004) found that business students had a more positive impression of accountants' professionalism than of their personality which was stereotyped as inflexible, details oriented and not exciting. Dimnik and Felton (2006) examined the accountant's image in popular movies distributed in North America in the twentieth

century. They identified five stereotypes depicted in movies: dreamer, plodder, eccentric, hero and villain. However Jackling and Calero (2006) suggest that images portrayed in the media and advertising by the professional accounting bodies are not significant influences on intention to pursue accounting.

Previous studies have examined the image of accountants held by students, professional accountants, businessmen, and other sections of society. Taylor and Dixon (1979) report that accounting students viewed the profession as challenging and requiring initiative, whereas non accounting students viewed the profession as dull, methodical, rigid , authoritarian and aloof.

Students majoring in accounting are the next generation of accounting professionals. Their responses to both content and latent messages embedded in educational materials and about their chosen career are most important to academics and practitioners. Several studies have found that students' perceptions of the work of an accountant and their desire to pursue a career in accounting are influenced by the accounting curriculum studied. As a result, there have been a number of innovative interventions in first-year accounting education that have aimed either to improve the quality of learning for beginning students or to change students' negative perceptions of accounting (Friedlan, 1995; Saudagran, 1996).

Despite this, Zeff (1989) discovered that students viewed accounting as characterised by courses consisting of collections of rules to be memorised which resulted in a rule based type of educational experience. Jackling (2002) found that the majority of students studying first year core units in accounting had negative perceptions of the accounting profession. Negative views of the accounting profession have also been associated with the view that accounting requires ability or skill with numbers (Mladenovic, 2000; Parker, 2001). Christensen (2004) found that feedback from first

year experience left students with a view that accounting was to be avoided because of the risk of becoming brain impaired, was as boring a watching paint dry and that accountants "would not brook any variation to centuries of mindless rituals" (p119). This discussion leads to the following research questions:

Research Question 1: How do first year accounting students perceive accountants and the accounting profession?

Research Question 2: ***Do accounting majors' perceptions of accounting differ from non-accounting majors?***

There has been a global decline in the numbers of students studying accounting at universities (Accountancy, 2001). Accounting firms have become concerned about the short supply of talented graduates willing to choose a career in public accounting (Arthur Andersen and Co. *et al.*, 1989; AICPA, 2000) and the percentage of high school students willing to major in accounting. Furthermore, skills shortages for accountants have been reported to exist in every Australian state (Department of Employment and Workplace Relations, 2006).

Several reasons for the decline in accounting majors have been cited, including (a) lower starting salaries than other business majors, (b) more attractive career alternatives available to students than in the past, (c) willingness of students to select risky majors, (d) a lack of information and misinformation about what accounting is and what accountants do, and (e) the increased opportunity and actual costs associated with accounting programs (Albrecht and Sack, 2000). Recent studies (Coleman *et al.*, 2004; Wilder and Stocks, 2004) reinforce that many students have limited information about the different career opportunities in accounting and that a lack of information about what accounting is and what accountants do directly relates to the profession's image and public awareness.

Sale (2001) suggests that students associate accounting with money, numbers, math, and taxes, attributes that are not perceived positively by the majority of students. Coleman *et al.,* (2004) suggest that most high school and accounting students cannot accurately describe the work of accountants, their responsibilities or the opportunities available in the accounting profession. They assessed students' level of awareness about recent accounting scandals and audit failures and how these events have affected perceptions about accountants and the accounting profession. They found that while most students still believe that accounting remains an honourable profession, recent business events have reduced the attractiveness of the career. Several studies have compared how students from different disciplines view the status of difference professions. Fisher and Murphy (1995) asked trainee teachers and accounting students to rank the status of 10 professions (accountant, architect, dentist, doctor, economist, engineer, research scientist, social worker, solicitor, teacher). Interestingly, both groups ranked doctor number 1, dentist number 5, economist number 7, teacher as number 9, and social worker number 10. Accounting students ranked accountant as number 2 while trainee teachers number 6. They concluded that while attitudes to accountants as people may be negative the profession is afforded a relatively high status. Lieberman and Marquette (1986) found that high school seniors ranked accounting the lowest on several attributes including hard work, skill, prestige, glamour, challenge, influence, personal life and professional life when compared to law, medicine and engineering. They also found that the students knew almost nothing about careers in accounting. Hardin *et al.* (2000) suggested that high school teachers have a significant influence on the career choices of high school students. They analysed the views of high school teachers about accounting, engineering, law and medicine on 24 attributes. The findings suggested that high school educators are

not favourably inclined to recommend accounting as a field of study to the top, college bound students. This discussion leads to the following research question:

Research Question 3: What factors influence and motivate students to study an accounting major at university?

In a survey of undergraduate business students Coate *et al.* (2003) found that students perceived accountants to be less extroverted, less agreeable or likeable, more inflexible, less imaginative and somewhat less open to experiences than the average person. However on a positive note they were considered to be slightly more emotionally stable and very conscientious. Research indicates that college students choose specific majors which they see as compatible with their particular personal styles (Gul, 1986; Wolk and Cates, 1994). Jackling (2001) confirmed that negative perceptions of accounting and the perceived emphasis on number crunching dissuaded students with creativity and people oriented attributes from a career in accounting. Booth and Winzar (1993) show that students who are initially attracted to accounting have personality traits that lead them to prefer learning facts and rules applied in concrete ways.

Several researchers have examined the personality types of accounting professionals and students using the Myers-Briggs Type Indicator (MBTI) (Myers and McCaulley, 1985). Evidence from these studies indicate that sensors (characterised by stability, thoroughness, practicality, and realism) have historically been the most successful as measured by promotion through the ranks preferring routine, precise tasks with clear standards and procedures. Myers and McCaulley (1985) indicate that the percentage of intuitives (characterised by creativity, imagination and adapability) in accounting major is low when compared to the percentage of intuitives found among all college students. Saemann and Crooker (1999) used Gough's 30-item Creative Personality

Scale (CPS) (Gough, 1979) to measure student's inherent creativity. They found that a creative individual is less likely to find the profession interesting if he or she associates it with preciseness. In addition, students tend to find the accounting profession less interesting if they held traditional perceptions about structure and solitude. Perceptions of accounting as accurate, challenging, conforming, detail-oriented, mathematical, planned, practical, repetitive and thorough served to lessen interest in accounting for more creative individuals. More recently McCallum (2005) has highlighted the needs and attitudes of Generation Y graduates and their expectations suggesting that Generation Y will challenge many accounting firms because of their expectations of work-life balance and a varied and exciting career. This leads to the following research questions:

Research Question 4: What are the personality traits of students who enrol in accounting majors and non-accounting majors?

Research Question 5: Is there an association between personality traits and perceptions of the accountants and the accounting profession.

Research method

Sample

The data used in this study is based on a sample of students studying the first-year undergraduate introductory accounting course at two Australian universities. The first is a large university situated in a capital city and the second is a smaller regional university. The course in which the students are enrolled at both universities is one of the common foundation courses studied by all students enrolled in either a Bachelor of Commerce or Bachelor of Business degree. At both universities students studying degrees from other Faculties may also study the course as an elective.

Data Collection

A survey instrument was administered to students enrolled in the introductory accounting course at both universities. A total of 241 responses were obtained from the students enrolled in the course at the regional university and the total responses at the capital city university were 299.

The survey instrument comprised 3 main sections. The first section sought a range of demographic information. The specific items of information sought were: gender; age; country of origin; degree and major in which they are enrolled; grade point average (GPA); number of courses studied; prior study of accounting; years since leaving year 12; overall position (OP) score; and prior work in accounting. This data is used in the analysis of the factors that influence the current perceptions of accounting and the factors that influence the choice of an accounting major.

The second section of the survey instrument gathered information on the students' inherent creativity. The 30-item Creative Personality Scale (CPS)[1] developed by Gough (1979) was used for this purpose. The CPS contains a set of 30 adjectives and the students were asked to tick all adjectives that they felt best describes their personality. The possible scores on the CPS ranged from -12 to +18 with a higher score indicating a more creative individual. Several prior studies (Saemann and Crooker, 1999; Worthington and Higgs, 2003) have used the CPS in their study of accounting and finance majors respectively.

The third section of the survey asked the students about their perceptions of accounting. The instrument used to gather this information was developed by Saemann and Crooker (1999). This instrument comprises 36 pairs of adjectives representing opposing perceptions of accounting[2]. The students were asked to circle the appropriate number on the 5-point scale between the pairs of adjectives to express

[1] Refer appendix A.
[2] Refer appendix B.

the strength of their opinion in the particular direction. Worthington and Higgs (2003) used a similar instrument in their study of factors influencing the choice of a finance major. Byrne and Willis (2005) also used the same instrument to assess the perceptions of accounting held by Irish secondary students. This section of the survey also asked the students to indicate what influences their perceptions of accounting.

Results

Descriptive statistics

Table 1 provides the descriptive statistics for the categorical and continuous variables. Overall, there was a total of 540 students in the sample. This comprised 241 students from the regional university and 299 students from the capital city university. A majority (58%) of the students were female and 91.9% of the students were aged between 16 and 25. Two-thirds (66.8%) of the students were of Australian origin, with the remainder from various other countries. The students from other countries had lived in Australia for an average of 4 years.

Approximately one quarter (26.7%) of the students were studying an accounting major. The average reported GPA was 5.35 and the students, on average, were studying approximately 4 courses. More than half of the students (57.1%) had some prior study of accounting. This was made up of prior study: in years 11 and 12 (32.4%); in years 9 and 10 (22.2%); at TAFE (7.2%); and other (11.3%). The average level of enjoyment of the prior study of accounting was 3.27 on a 5 point scale with a higher score indicating a greater enjoyment level.

The proportion of students who completed year 12 in 2006 was 42.6%. There was an average of approximately 5 years since the remaining students completed year 12. The students who completed year 12 in 2006 had an average Overall Position (OP) score of approximately 7. Only a small percentage (10.1%) of students had some prior work in accounting. This comprised prior work in a: public accounting firm (2.4%);

commercial business (3.5%); government department (0.9%); non-profit organisation (0.6%); and other (2.2%). These students had an average of approximately 3 years of prior accounting work.

Insert Table 1 here

Perceptions

Consistent with prior studies using the Saemann and Crooker (1999) perception instrument, an exploratory factor analysis was conducted to identify a reduced number of underlying contructs from the 36 pairs of adjectives. A principal components analysis reduced the number of pairs to 26 with three factors being extracted. These factors capture students' perceptions of accounting as boring, definite and precise. The internal reliabilities (Cronbach's Alphas) of the three factors were 0.632 (boring), 0.808 (precise) and 0.827 (definite). These compare favourably with those reported by Saemann and Crooker (1999), Worthington and Higgs (2003) and Byrne and Willis (2005). Table 2 shows the paired adjectives that load on each of the factors.

Insert Table 2 here

Separate variables were created for each of the factors using the combined average scores for the individual variables comprising each of the factors. A higher score on the boring factor demonstrates that the students perceive accounting to be more boring, dull, monotonous etc. A higher score on the definite factor indicates the students view accounting as based more on facts, structured, stable etc. A higher score on the precise factor suggests that the students believe accounting is more accurate, based on details, thorough etc. Overall, the mean scores for the sample were: 3.4557 (boring); 3.7218 (definite) and 3.8025 (precise). One sample t-tests revealed that these means were all significantly greater than 3 (p = 0.000) which was the mid-point on the

perception variable scale of 1 to 5. This suggests that, overall, the students in the sample held a traditional view of accounting and the work of an accountant.

Table 3 provides the mean scores for the three perception factors between accounting majors and non-accounting majors and males and females. There was no significant difference in the means for the perception factors across males and females. But there was a significant difference in the means for the boring factor between accounting majors and non-accounting majors. The mean score for this factor for accounting majors (3.1738) is significantly lower than the mean score for non-accounting majors (3.5682). This suggests that accounting majors perceive accounting to be less boring and more interesting than non-accounting majors.

Insert Table 3 here

Influences on perceptions

Table 4 shows the percentages of students who indicated what influences their perceptions of accounting. The most common reported influence was teachers (50.4%), followed by school subjects (40.6%), the internet (36.9%) and accountants they know (35.9%).

Insert Table 4 here

To further analyse the factors influencing students' perceptions of accounting, separate regressions were run on each of the three perception factors and several independent variables. For the boring factor, accounting major, enjoyment of prior study and prior work in accounting were all significantly negative. Therefore, accounting majors, students who had higher enjoyment of their prior study and those with prior work in accounting were more likely to have lower scores on this factor suggesting they find accounting more interesting and less boring. For the definite factor, the following variables were significant: gender (negative), enjoyment of prior

study (negative) and prior work in accounting (negative). For the precise factor, the following variables were significant: prior work in accounting (negative) and personality score (positive). This suggests that more creative students and those with some prior work in accounting perceive accounting to be more precise.

Insert Table 5 here

Motivation to study accounting

To analyse the factors that influence and motivate students to study an accounting major at university, a logistic regression was run with ACCMAJOR as the dependent variable and a number of independent variables. Table 6 shows the results from this regression. The following variables were significant: ENJOYMENT (positive); YR12 (positive); and BORING (negative). This suggests that students who had greater enjoyment of their prior study of accounting, studied year 12 in 2006 and perceived accounting to be less boring were more likely to study an accounting major.

Insert Table 6 here

Personality traits

The Creative Personality Scale (Gough 1979) was used to measure the inherent creativity of the students in the sample. Possible scores on the scale ranged from -12 to +18, with higher scores indicating that the students believed that they were more creative. Table 7 shows the mean scores for the personality variable. The mean personality score for all students was 2.71. This is similar to the average score for finance majors (2.5904) in Worthington and Higgs (2003), but lower than the average scores (3.62 and 3.76) in Saemann and Crooker (1999). Accounting majors (2.38) had a lower score than the non-accounting majors (2.82), but the difference between these two groups was not significant. Table 5 showed the results from the regressions of the three perception factors on several independent variables. PERSONALITY was a

significant explanatory variable for the PRECISE perception factor but not the other two perception factors. This suggests that students who are more creative perceive accounting to be more based on accuracy, details, thorough etc.

Insert table 7 here

Limitations

This data reported in this study are subject to some limitations. To begin with, the sample was selected from only two universities. While administered in lectures, participation in the study was voluntary and some students chose not to participate which may affect the generalisability of results. The study should be expanded to include other universities.

A second limitation is that all measures were self reported. It is possible that some students may have knowingly reported inaccurate or embellished information in the case of personality traits.

A final limitation is that the data was limited to only a few variables which might impact upon a given student's choice to major in accounting. For example, some surveys (Rumberger and Thomas, 1993) have included specific questions about expected career financial remuneration, promotional prospects, career path, compatibility with work life balance expectations and the availability of role models. Future studies could look at including these variables and others to tease out specifically where perceptions and influences are sourced.

Conclusions and implications

Given the influence of perceptions of students on motivation and career decisions, this study gathered evidence about perceptions of accountants and the accounting profession from a diverse sample of students enrolled in the introductory accounting course at two universities. The findings indicate that students are

motivated by several factors to study accounting including: enjoyment of their prior study of accounting; studying year 12 in the year before starting university; and a perception of accounting to be less boring. On the basis of the findings of the study, it is evident that the majority of students seem to have a restrictive traditional view of accountants and the accounting profession. Three factors emerged to characterise the perceptions of accounting as boring, definite and precise. In addition, the study revealed that students studying an accounting major are less creative than non-accounting majors but the difference between the two groups was not significant. Perceptions of accountants and accounting were also linked to personality type. A likely extension of this study would be to investigate the numbers of students proceeding with, and completing an accounting major.

The findings have implications for universities and the accounting professional bodies trying to attract students to major in accounting and pursue a career within the profession. If the best and brightest students are to be attracted to a career in accounting, serious attention needs to be given to improving the image. It also has implications for academics who design and deliver programs to students who elect to enrol in accounting courses. By understanding why students choose, or more importantly, do not choose to become accountants, the profession can reduce the risk of a divergence between students seeking to enter the profession and the kind of person needed by it. Based on the findings, a more detailed assessment of the importance of methods to change those factors which are impacting negatively on young people's interest in selecting an accounting major would be valuable.

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Table 1 - Descriptive statistics of students in sample

Panel A – Categorical variables

Number of students	540
Gender	Female (58%); Male (42%)
Age	<16 (0.2%); 16-20 (71.7%); 21-25 (20.2%); >25 (7.9%)
Country of origin	Australia (66.8%); Other (33.2%)
Enrolled in an accounting major	Yes (26.7%); No (73.3%)
Some prior study of accounting	Yes (57.1%); No (42.9%)
Completion of year 12 in 2006	Yes (42.6%); No (57.4%)
Some prior work in accounting	Yes (10.1%): No (89.9%)

Panel B – Continuous variables[3]

	Minimum	Maximum	Mean	Std Dev	Skewness	Kurtosis
GPA	2.00	7.00	5.35	0.95838	-0.949	1.756
Number of courses	1	5	3.66	0.796	-1.734	2.775
Enjoyment of prior study of accounting	1	5	3.27	1.116	-0.373	-0.583
OP score (if year 12 completed in 2006)	1	25	7.37	4.889	0.678	0.119
Years lived in Australia	0.04	34	4.0893	6.59272	2.887	9.654
Years since completing year 12	0	31	4.72	5.659	2.881	8.628
Years of prior work in accounting	0	20	2.89	4.188	3.255	11.240

[3] These statistics are only based on those students who answered the questions.

Table 2 – Paired adjectives loading on perception factors

Factor 1	Boring		Alpha 0.632
Interesting	1	5	Boring
Exciting	1	5	Dull
Fascinating	1	5	Monotonous
Absorbing	1	5	Tedious
Interaction	1	5	Absorbing
Adaptable	1	5	Inflexible
Variety	1	5	Repetition
Factor 2	Definite		Alpha 0.827
Intuition	1	5	Facts
Flexible	1	5	Stuctured
Dynamic	1	5	Stable
Ambiguity	1	5	Certainty
Abstract	1	5	Concrete
Conceptual	1	5	Analytical
Imagination	1	5	Logic
New ideas	1	5	Established rules
Alternative views	1	5	Uniform standards
Extrovert	1	5	Introvert
Changing	1	5	Fixed
	Precise		Alpha 0.808
Imprecise	1	5	Accurate
Overview	1	5	Details
Superficial	1	5	Thorough
Novelty	1	5	Methodical
New solutions	1	5	Standard operating procedures
Verbal	1	5	Mathematical
Originality	1	5	Conformity
Unpredictable	1	5	Routine

Table 3 – Mean scores for perception factors

Factor	Overall	Accounting majors	Non-accounting majors	Females	Males
BORING	3.4557	3.1738	3.5682**	3.4325	3.4924
DEFINITE	3.7218	3.6789	3.7388	3.7372	3.6889
PRECISE	3.8025	3.7682	3.8126	3.8144	3.7857

** Differences between groups are significant at 1%

* Differences between groups are significant at 5%.

Table 4 – Influences on perceptions of accounting

Influences on perceptions:	
Teachers	50.4%
School subjects	40.6%
The internet	36.9%
Accountants they know	35.9%
Books	32.6%
Family	28.1%
Friends	21.1%
Work experience	20.7%
TV shows	19.8%
Movies	16.7%
Careers guidance counsellors	13.5%
Other	8.1%

Table 5: Regression estimates of perception factors on independent variables

Variable	BORING	DEFINITE	PRECISE
Intercept	4.319 (12.043)**	4.569 (15.187)**	3.659 (10.338)**
GENDER	-0.122 (-1.485)	-0.152 (-2.142)*	-0.104 (-1.292)
AGE	-0.046 (-1.045)	-0.034 (-0.868)	-0.061 (-1.410)
COUNTRY	-0.105 (-1.225)	-0.102 (-1.365)	-0.122 (-1.438)
ACCMAJOR	-0.293 (-3.031)**	-0.025 (-0.301)	-0.050 (-0.521)
PRIORSTUDY	0.238 (0.811)	-0.186 (-0.796)	0.507 (1.742)
ENJOYMENT	-0.209 (-5.404)**	-0.085 (-2.497)*	0.002 (0.052)
YR12	0.108 (1.224)	-0.009 (-0.124)	-0.031 (-0.358)
PRIORWORK	-0.285 (-2.135)*	-0.307 (-2.634)**	-0.314 (-2.340)*
PERSONALITY	0.001 (0.075)	0.021 (1.856)	0.028 (2.145)*
Adjusted R^2	0.199	0.068	0.034
F statistic	8.503**	3.172**	2.050*

* significant at the 0.05 level
** significant at the 0.01 level

BORING: Mean scores from the BORING factor variables
DEFINITE: Mean scores from the DEFINITE factor variables
PRECISE: Mean scores from the PRECISE factor variables
GENDER: 1 = Female; 2 = Male
AGE: A series of categorical variables for age range, ie 0= <16; 1= 16-25 etc
COUNTRY: 1 = Australia; 2 = Other
ACCMAJOR: 0 = Not enrolled in an accounting major; 1 = Enrolled in an accounting major
PRIORSTUDY: 0 = No prior study of accounting; 1 = Some prior study of accounting
ENJOYMENT: 5 point scale for level of enjoyment of prior study of accounting
YR12: 0 = Year 12 not completed in 2006; 1 = Year 12 completed in 2006
PRIORWORK: 0 = No prior work in accounting; 1 = Some prior work in accounting
PERSONALITY: Scores from the Creative Personality Scale (Gough 1979)

Table 6
Regression estimates of accounting major on independent variables

Variable	Estimated coefficient	*p* value
Intercept	-1.455	0.455
GENDER	0.203	0.550
AGE	-0.241	0.281
COUNTRY	-0.171	0.627
PRIORSTUDY	-0.400	0.716
ENJOYMENT	0.689	0.000**
YR12	0.978	0.006**
PRIORWORK	0.004	0.994
PERSONALITY	-0.091	0.098
BORING	-1.190	0.001**
DEFINITE	0.470	0.293
PRECISE	0.180	0.619
Nagelkerke R^2	0.319	

* significant at the 0.05 level
** significant at the 0.01 level

ACCMAJOR: 0 = Not enrolled in an accounting major; 1 = Enrolled in an accounting major
GENDER: 1 = Female; 2 = Male
AGE: A series of categorical variables for age range, ie 0= <16; 1= 16-25 etc
COUNTRY: 1 = Australia; 2 = Other
PRIORSTUDY: 0 = No prior study of accounting; 1 = Some prior study of accounting
ENJOYMENT: 5 point scale for level of enjoyment of prior study of accounting
YR12: 0 = Year 12 not completed in 2006; 1 = Year 12 completed in 2006
PRIORWORK: 0 = No prior work in accounting; 1 = Some prior work in accounting
PERSONALITY: Scores from the Creative Personality Scale (Gough 1979)
BORING: Mean scores from the BORING factor variables
DEFINITE: Mean scores from the DEFINITE factor variables
PRECISE: Mean scores from the PRECISE factor variables

Table 7 – Mean scores for personality variable

	Overall	Accounting majors	Non-accounting majors
PERSONALITY	2.71	2.38	2.82

** Differences between groups are significant at 1%
* Differences between groups are significant at 5%.

Appendix A - Personality score checklist

	Clever		Capable		Cautious*
	Commonplace*		Confident		Conservative*
	Conventional*		Dissatisfied*		Egotistical
	Honest*		Humorous		Individualistic
	Informal		Insightful		Intelligent
	Inventive		Mannerly*		Narrow interests*
	Original		Pompous*		Reflective
	Resourceful		Self-confident		Sexy
	Sincere*		Snobbish		Submissive*
	Suspicious*		Unconventional		Wide interests

* Denotes items given a score of -1 if ticked by subjects; all other items were scored as +1 if ticked.

Appendix B – Instrument for students' perceptions of accounting

Boring	1	2	3	4	5	Interesting
Creative solutions	1	2	3	4	5	Cut and dry (fixed)
Repetition	1	2	3	4	5	Variety
New ideas	1	2	3	4	5	Established rules
Challenging	1	2	3	4	5	Easy
Dull	1	2	3	4	5	Exciting
Flexible	1	2	3	4	5	Structured
Solitary	1	2	3	4	5	Interaction with others
Conformity	1	2	3	4	5	Originality
Dynamic	1	2	3	4	5	Stable
Standard operating procedures	1	2	3	4	5	New solutions
Extrovert	1	2	3	4	5	Introvert
Conceptual	1	2	3	4	5	Analytical
Innovation	1	2	3	4	5	Compliance
Intuition	1	2	3	4	5	Facts
Ambiguity	1	2	3	4	5	Certainty
Planned	1	2	3	4	5	Spontaneous
People-oriented	1	2	3	4	5	Number crunching
Practical	1	2	3	4	5	Theoretical
Tedious	1	2	3	4	5	Absorbing
Fascinating	1	2	3	4	5	Monotonous
Abstract	1	2	3	4	5	Concrete
Effectiveness	1	2	3	4	5	Efficiency
Imagination	1	2	3	4	5	Logic
Thorough	1	2	3	4	5	Superficial
Unpredictable	1	2	3	4	5	Routine
Details	1	2	3	4	5	Overview
Accurate	1	2	3	4	5	Imprecise
Alternative views	1	2	3	4	5	Uniform standards
Changing	1	2	3	4	5	Fixed
Methodical	1	2	3	4	5	Novelty
Record keeping	1	2	3	4	5	Decision making
Benefits society	1	2	3	4	5	Profit driven
Prestigious	1	2	3	4	5	Ordinary
Adaptable	1	2	3	4	5	Inflexible
Mathematical	1	2	3	4	5	Verbal