

Collecting the data
about the student's
perceptions towards
the accounting
course...



Introduction

The accounting profession had shows a lot of changes and differences from the previous era. Formerly, the accountant only does accounting for the company's financial statement. But nowadays, the accountant job is more than doing accounting. Accountant had involved with the management of the company. For example, accountant can be as CEO for a company. Almost all company recruiting their CEO from people that have accounting background.

The skills that needed for current accounting profession had changes. This is because the company needs accountant that have multiple skills and not only focus on accounting skills. Thus, the university that provide accounting programme needs to adjust their type of teachings to meet the current requirement by the company. The subjects that being taught at the university need to be checked and updated regularly. So, when the student graduates from the university, they can be seen as relevant for employment.

While there are changes on the subjects by the university, we need to know about the type of accounting student that selects the accounting programme. Mostly the students select specific majors like accounting because they feel compatible with their personal styles and vice versa to creative student. This is because creative student is more interested to liberal arts and engineering.

2) Research problem @ purpose

The research problem for this proposal is to identify the initial perception of the student on accounting programme. We can relate the initial perception

with their inherent skills in their school life. We need to investigate whether it is true that accounting programme is towards to student that has lack of creativity in arts or chemical.

The other research problem is to study about the relationship between parent and the student friends in affecting the student perception on accounting programme. Some parent wanted their son to study in accounting as their previous background also is accounting. This decision by the parent can affect the student perception. Meanwhile, the student's friend also can be relating with the perception as there are student that listen more to their friends idea.

The school teacher also has its own relationship to student perception. Thus, it is also one of the problems in this research. We need to relate on how the school teacher action that affect the student interest especially towards accounting subject as accounting subject has been know as a calculation and boring subject.

Changes in the business environment can create different perception for the student towards accounting. Many accounting profession nowadays need creative student and not only the knowledge on accounting. We need to relate the changes of the business environment with the student perception on accounting.

3) Research questions

The research questions for this study are as follows:

What are the student's initial perceptions on major in accounting?

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Do student's perception on accounting affected by their parent?

Do changes in student's perception related to their friends?

Do the advices by the school teacher influence the student's perception to major in accounting?

How the future of accounting prospect is can be related with student's decision to major in accounting?

4) Significance of the study @ benefit

There are many benefits that we can get through this study. One of the benefits from this study is we can gain in-depth information towards the student nature and perceptive accounting programme. Although there are many research had been done in the previous year, but it is still insufficient towards the society or other researchers as the nature had been changing from year to year continuously.

Furthermore, we able to identify what variables or factors that affect the student perceptive towards the accounting programme. This is an important aspect to determine what kind of environment the student live. Thus, it can affect their nature of learning and perceptive especially to accounting.

Getting new result on student perception on accounting can help to improve the accounting education in the future. The education department can use the result that we have as a reference in modifying the subject that being teach at the university to match with the student perception. So, the student

will not bore with accounting subject and able to generate professional student in the future.

5) Limitation (optional)

Literature Review

Broad - accounting education

There are various number of studies had been conducted in order to address many aspects towards the introductory accounting course. For example, there are summaries of accounting education researched conducted by Williams, Tiller, Herring and Scheiner (1988), Rebele, Sout and hassell (1991) and Rebele, Apostolou, Buckless, Hassell, Paquette and Stout (1998). In addition, there are studies that examined the determinants of student performance in the first accounting course (Doran, Bouillon, & Smith, 1991; Eskew & Faley, 1988; Wooten, 1998). The possible effect of gender on accounting course performance (Buckless, Lipe & Ravenscroft, 1991) and the prediction of student performance in upper-level accounting courses based on the performance in the introductory courses (Bernardi & Bean, 1999; Danko, Duke & Franz, 1992) are also have relationship on this studies. Furthermore, a sizeable amount of research and discussion on the appropriate content of the first accounting course (AECC, 1992; Baldwin & Ingram, 1991; Cherry & Mintz, 1996; Cherr & Reckers, 1983; Pincus, 1997; Vangermeersch, 1997).

Based from Geiger, M. A. and S. M. Ogilby (2000), the authors stated that there are two important reasons for the first course in accounting which the

first is it gives us the ability to present useful information that can lead to <https://assignbuster.com/collecting-the-data-about-the-students-perceptions-towards-the-accounting-course/>

better decision making for all business majors and the second is it provides us with the opportunity to encourage or discourage individuals to become accounting majors.

Narrow - student perceptive

A study by Shackleton (1980) mentioned that early twenty years later, the accountant was still perceived as meek, impersonal, boring, unattractive, independent, conservative, meticulous and imaginative.

Additionally, Carcello et al. (1991) and DeZoort et al. (1997) describe the cause by the students' perception which is often not parallel to the professional accounting environment. Thus, this shows that the university student always think the accounting career is a highly rewarding based on the salary and status. Their friends experiences affect the students perception on accounting career.

Specific - factor

A study by DeZoort et al. (1997) suggested that influence come from other sources such as family, friends, or recruiters. In related with the study, there are a suggestion that show the decline in the number and quality of students choosing to major in accounting could be caused by several factors stated by North American research (Albrecht & Sack, 2000; Cory, 1992; Garner & Dombrowski, 1997) and Australian research (Mathews, Brown, & Jackson, 1990). The first factor is the misinformation or the lack of information about what accounting is and the nature of the duties performed by accountants (Albrecht & Sack, 2000; Cory, 1992; Garner & Dombrowski, 1997). The

second factor is students having more attractive career alternatives than in the past (Albrecht & Sack, 2000; which had been reinforced with the perception that the accounting curriculum is predictable, routine and boring stated by Mathews et al. (1990). The third factor stated by Albrecht & Sack (2000) is the student perceptions of accounting as not being compatible with the “ creative, rewarding, people oriented careers that many students envision for themselves.

Theoretical Framework

- 1) Theory highlighted
- 2) Theoretical justification for variable relationship
- 3) Hypotheses
- 4) The schematic diagram

Methodology

- 1) Type of the study

Research design

Based from Wiersma (1995), research methodology can be defined as an important part in completing a research as it is being considered to be the heart of the research where each activity describe in is as detailed as possible and the continuity between them is apparent. However, McMillan & Schumacher (1993) stated that the research methodology must be conceived and execute in a manner where the data are accurate and relevant to the problem statement of the research.

There are many studies noticed that many students have already decided on their choice of career before they enter the college. Besides that, many studies mentioned that majority of the people who have creative types will choose the liberal arts and engineering as their major rather than being expose to the accounting course. Although there are changes in accounting course and teaching methods, creative types student will do not change their perceptions towards the accounting course and profession. However, the factor that can influence the student perception can be measure through this study.

This study can be classified descriptive research which is this study aims to obtain perception regarding on the student decision to major in accounting.

2) Population and sample

The population of this study was students taking the accounting course at University of Tenaga Nasional. Meanwhile the sample of this study was the first and final year student of accounting will be selected. Based on Sekaran (2003), the sample should be selected for these populations are 306 respondents. Students are will be given a questionnaire at the end of the lecture and they have to fill and send it back immediately after answering the questionnaire.

3) Instrumentation

The questionnaire will be divided to two sections to measure the student's creativity and perception towards the accounting course. The first section is the data about student's gender, age, race, cumulative GPA, and their

creativity. Meanwhile, the second section is data about the student perception towards accounting.

For measuring the student's creativity, this study used the Gough's 30-item Creative Personality Scale (CPS) (Gough, 1979). The perception in section two of the questionnaire will be measured by using an instrument called perceptions of the accounting profession (PAPI) which consists of 36 pairs of adjectives that representing the student's view.

Student were responded to five-point Likert scale which items ranging from (1) totally disagree, (2) disagree, (3) neutral, (4) agree to (5) totally agree. Through Likert scale, the perception of the student on accounting can be measured.

4) Data collection procedures

Data for this study was collected with two stages. The first stage was collecting the data about the student's perceptions towards the accounting course through the questionnaire. For this study, the scales that being used in order to describe the perception for accounting were adapted from the questionnaire developed by Saemann and Crooker (1999). The questionnaire consists of questions that are limited for determining the variables that may affect towards accountant's nature of work.

The second stage was the separation of the questionnaire between first and final year. This stage can be held after the collection of questionnaire. Thus, the data analysis can be made as soon as possible.

5) Statistical analysis

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