



Perceptions of First-Year University Accounting Major and Minor Students of Introductory Accounting Course

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Abstract

Introductory Accounting is a compulsory course in most business programmes. The main thrust of this study was to examine the perceptions of Business Education students towards Introductory Accounting courses. A descriptive survey design was adopted, and the census technique included all the respondents in the Introductory Accounting class. A questionnaire was used to collect the data and analysed using means, standard deviation and independent samples t-test. The study found significant differences between the B.ED Accounting and Management students' perceptions of the Introductory Accounting course, interest level before the course, and factors influencing their major in accounting. The student groups had an interest after taking Introductory Accounting. The study concluded that prestige in the Accounting profession, previous performance in the subject, job availability, genuine intrinsic interest and career guidance had a more decisive influence on students' decision to major in Accounting. The findings underline the critical role of educators in influencing the perceptions and intentions of their students about Accounting study and profession. Findings underscore the difficulty of developing the Introductory Accounting course that is interesting, useful and challenging to accounting and non-accounting majors.

Keywords:

Business Education students, First Course in Accounting, Introductory Accounting, Perceptions, Ghana

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I. Introduction

Accounting is a business language. Since creating an enlightened society, "accounting" has played a decisive and fundamental role in enhancing businesses in society. In the universities, Introductory Accounting is a compulsory course taught in business programmes. Both Accounting majors and non-Accounting majors take the course. The course is imperative and significant in making judgments concerning students' education and postgraduate lives (Mbekomize & Kiiru, 2013). Researchers underscored the prominence of the first Accounting course to Accounting or non-accounting majors (Geiger & Ogilby, 2000; Mauldin, Crain, & Mounce, 2000). The Accounting Education Change Commission [AECC] (1995) emphasised the importance of Introductory Accounting that the course can expressively profit those who enter the business, government, and other organisations, where decision-makers use Accounting information. It is further substantial for those who cogitate and ruminate carrier in Accounting currently and potentially. With this, Williams (2011) accentuated that the first Accounting course is essential and vital for students who anticipate becoming an Accounting professional or other professionals in other areas who envision using accounting information for informed decision-making.

However, critics charged against Accounting education programmes and curricula have made the course fail to remain relevant to students and employers. They believe that Accounting education is often considered too narrowly; it fails to challenge students to question assumptions; think creatively; or understand the place of business in larger institutional contexts (e.g., Datar, Garvin, & Cullen, 2010; Karakas, 2011). Again, Accounting curriculum developers attempted to attain the most suitable stability between the resources available, the breadth of study, and the depth of study (Colby, Ehrlich, Sullivan, & Dolle, 2011). These affirmations infer that students' knowledge and skills in Accounting and Management required for effective job performance appears to be generally inadequate. Based on these assertions, it is essential to note that inadequate

knowledge and skills in Accounting and Management affect students' self-efficacy and interest in choosing their professional careers.

Many studies have also shown that there has been a decline in student enrolment in Accounting education programmes, and this has become a chief and foremost disquiet to the Accounting profession (Smith, 2005; McMurtrie, 2010; Tan & Laswad, 2009; Mathus & Fowler, 2009; Tickell, Lim & Balachandran, 2012). Further, the quantity, excellence and superiority of students selected to major in Accounting is dwindling speedily, compelled by the perception and discernment that an Accounting degree is less appreciated and treasured than other business degrees or less valued and prized than it once was (Hunt, Falgiani & Intrieri, 2004; Smith, 2005; Tan & Laswad, 2006). O'Valle (2006) indicated that Accounting education programmes burden and overload students with stagnating skills and knowledge. As a result, students and accountants are blinded to the profession's flaws, deficiencies, inadequacies, and insufficiencies.

Some educators have regarded the warnings and made significant changes; however, such forward-thinking individuals are in the minority (e.g., Cheng, 2007; Christensen, 2004). Following this debate and critics charged, Nelson, Vendrzyk, Quirin and Allen (2002) call upon the Accounting profession and universities to monitor the general public perceptions of Accounting education to ensure that prospective students have an accurate perception of Accounting. Also, Byrne and Flood (2005) advocated that Accounting courses should be designed to inspire representative discernment and perceptions of Accounting to attract and retain students with suitable qualities to major in Accounting. The Accounting education programme should also accentuate the importance of the course content to future employment to increase the chances of motivating students towards an accounting career. In support of this, Ferreira and Santoso (2008) implore Accounting educators to deploy appropriate and significant teaching pedagogies and strategies to modify the view of Accounting as a discipline.

From these discussions, it is worth noting that one of the primary resolutions and decisions that students make in life is determining a degree programme to pursue. In Ghana, pursuing Accounting tends to rank between other professional courses like psychology, nursing, law, medicine, engineering, economics, etc. Although many researchers have measured Accounting and non-accounting students' perceptions of Introductory Accounting in other countries (e.g., Lloyd & Abbey, 2009; Steenkamp, Baard & Frick, 2009; Abbott & Palatnik, 2018), there is a lack of empirical evidence about Accounting education in Ghana. Most of the studies carried out in Ghana focused on factors influencing students' career decisions in Accounting (Asante, 2010; Ahinful et al., 2012; Amoah, Kwofie & Baiden, 2015; Mbawuni & Nimako, 2015a, 2015b; Mbawuni, 2015; Zotorvie, 2016; Owusu et al., 2018a, 2019). The only research which seems to be related to the current study was an investigation by Bekoe et al. (2018). They explored students' attitudes and intentions to major in Accounting. However, they never examine Accounting and non-accounting students' perception of Introductory Accounting. It was evident from these studies that no empirical study has ascertained Accounting and non-accounting students' perception towards Introductory Accounting and the factors influencing their decisions to major in Accounting.

Therefore, the purpose of this paper is to examine Business Education students' perceptions of the Introductory Accounting course and the factors influencing their decisions to major in Accounting. Specifically, the following research questions guided the study.

1. What is the perception of students regarding the Introductory Accounting course?
2. What is students' interest level prior to and after taking the Introductory Accounting course?
3. What factors influence students' decisions to major in Accounting?

The findings of this current study contributed to the continuing deliberation concerning the curriculum for Introductory Accounting by exploring Accounting and non-accounting students' perceptions towards the course. The study also provided knowledge to Accounting educators in Sub-Saharan Africa regarding career orientation and training required to positively influence the perception of future Accounting professionals in the continent. In addition, the findings of this current research have contributed to Accounting education literature in developing countries.

II. Literature Review

Accounting and Non-Accounting Students' Perceptions of Introductory Accounting

Geiger and Ogilby (2000) examined students' perceptions of the Introductory Accounting course across two universities. They found that Accounting majors perceived the course more positively than non-accounting majors, although both groups have fairly positive perceptions. Other studies have found that students perceived Introductory Accounting to be significantly crucial to their future career, irrespective of their major and gender (Malgwi, 2006; Marriott & Marriott, 2003; Sugahara et al., 2008; Tan & Laswad, 2006, 2009). Mandilas et al. (2010) revealed that the Accounting students had more positive perceptions than non-accounting students of correlated areas. Similarly, Tickell et al. (2012) showed that Accounting major students hold significantly more positive attitudes to Introductory Accounting than their non-accounting counterparts. To

synchronise these findings, Manganaris and Spathis (2012) found that the students perceive Introductory Accounting as more rewarding and enjoyable than they had initially been expected. They also found that students interested in Accounting hold more positive views towards the course and the profession (both at the beginning of the semester and the end) than those not interested in Accounting. In a related study, Mbawuni (2015) in Ghana revealed that, predominantly, both undergraduate and graduate Accounting students have positive perceptions about the Accounting profession, contrary to most existing literature. The study concluded that despite the common negative perception held by the public about accountants' behaviour, Accounting students in Ghana do not share the same perception with the public. These positive perception results highlight educators' significant and imperative role in determining and enhancing students' positive perceptions and intentions concerning accounting study and profession.

Other studies have also found negative perceptions among students towards Introductory Accounting (Byrne & Willis, 2005; Chen, Jones & McIntyre, 2004; Jackling, 2002; Marriott & Marriott, 2003; Mladenovic, 2000). Accounting students did not value the Introductory Accounting course. Some perceived the Accounting profession as unexciting, uninteresting, definite, precise and acquiescence driven and while some Accounting students had an obstructive traditional understanding of the Accounting profession characterised by the perceptions, observations, and awareness that Accounting education is boring, definite and precise (Chen et al., 2004; Byrne & Willis, 2005; Baxter & Kavanagh, 2008).

In another study, Molloy (2009) concluded that most students had a negative perception of Introductory Accounting by holding a traditional view of the accounting profession as 'bookkeeping' and 'number crunching' orientated. In a related study, Tickell et al. (2012) found that the non-accounting students respond unfavourably at the end of the course than at the beginning. More recently, Mbekomize and Kiiru (2013) suggest that the overall attitude of fourth-year students was less favourable than that of the first-year students but remained relatively positive in both cohorts. From these findings, it is adduced that most of the non-accounting students investigated had negative perceptions towards Introductory Accounting whilst the Accounting major students had positive perceptions and attitudes towards the accounting profession.

2.2. Factors Influencing Students' Decisions and Intentions to Major in Accounting

Studies have been carried out to inaugurate students' decisions and intentions to pursue or major in Accounting. Some researchers support the view that students decide on Accounting career at high school or in their junior levels in tertiary institutions or at the first or second year in college, hence their decision to major in Accounting (e.g., Sale, 2001; Geiger & Ogilby, 2000; Heiat, Brown & Johnson, 2007; Nelson et al., 2002; Giladi, Amoo & Friedman, 2001; Hunt et al., 2004). In a related study, researchers found that students decided to major in Accounting before they began their studies at the university (e.g., Hunt et al., 2004; Heiat et al., 2007). The students make these choices and resolutions without full knowledge of what the Accounting profession entails. Given this, Taylor (2000) established that while students perceive Accountants as professional and intelligent, they are commonly unaware and unacquainted of what Accountants do, have misinformation about the profession and associate accountants with maths and numbers. The factors influencing students' decisions and intentions to major in Accounting were considered to be social, cultural, sociological, psychological and personal factors (e.g., Byrne & Flood, 2005; Giladi et al., 2001; Nelson et al., 2002; Tan & Laswad, 2006; Yayla & Cengiz, 2005). Accounting students' career intention choice-factors include students' knowledge about accounting professionals, genuine interest, motivation and personal choice (e.g., Heiat et al., 2007; Mbawuni & Nimako, 2015; Molloy, 2009; Odia & Ogiedu, 2013; Yusoff et al., 2011), professional perceptions of uniqueness and uncertainty and environment (e.g., Azevedo & Sugahara, 2012; Nelson et al., 2002; Yayla & Cengiz, 2005), job opportunities and prospects in accounting (e.g., Ahinful et al., 2012; Byrne & Flood, 2005; Giladi et al., 2001; Mbekomize & Kitindi, 2007; Nelson et al., 2002; Odia & Ogiedu, 2013; Yayla & Cengiz, 2005), earnings, income and financial-related factors (e.g., Ahinful et al., 2012; Byrne & Flood, 2005, Dalci et al., 2013; Giladi et al., 2001; Hutaibat, 2012; Mbekomize & Kitindi, 2007; Molloy, 2009; Nelson et al., 2002; Yayla & Cengiz, 2005) and previous performance in the secondary schools (e.g., Odia & Ogiedu, 2013). These results show that a stronger intention to pursue careers significantly influences students' professional careers to others in both sub-groups. These factors can be grouped into personal, reference or job-related factors. In synchronising these findings, Auyeung and Sands (2010) designated that parental influence, peer influence, teacher influence and association with others in the field have a more significant impact on career decisions for Hong Kong and Taiwanese students. In contrast, Australian students tended to be more influenced by an aptitude for the subject matter.

III. Research Methods

The descriptive cross-sectional survey examined accounting and non-accounting students' perceptions of Introductory Accounting and the factors influencing their decisions to major in Accounting at the University of Cape Coast (UCC). The study population was first-year Business Education students reading Introductory

Accounting in UCC. This is composed of B.Ed Accounting and Management students. The total number of students who registered for the Introductory Accounting course was 278. A Census survey was conducted on all the students to participate in the study. This was because the students' population was small, and a high degree of accuracy was required for generalisation and also to avoid sampling error. A self-developed questionnaire was used to collect primary data from the students during the Introductory Accounting lecture. The questionnaire contained a 4-point Likert scale type ranging from strongly disagree to strongly agree. The questionnaire had four sections (A, B, C & D). Section A elicited respondents' background information. Section B examined respondents' perceptions of the Introductory Accounting course. Section C ascertained respondents' interest level prior to and after taking the Introductory Accounting course. The last section, D, focused on factors influencing students' decisions to major in Accounting. The data collected was processed using SPSS version 25.0 and analysed using means, standard deviation, independent samples t-test.

IV. Results and Discussion

This section presents the results of the research questions formulated to guide the study. First, the respondents' background information was presented, followed by the main results.

Students' Background Information

Table 1 shows the results of the respondents concerning their demographic data. The respondents to this study comprised male students (n = 90; 58%) and female students (n = 64; 42%) from B.ED.

Table 1: Students' Background Information (n = 256)

Variable	B.ED Accounting Students (n=154)		B.ED Management Students (n=102)		Aggregate Response (n=256)	
	NO.	%	NO.	%	NO.	%
Gender						
Male	90	58.40	45	44.10	135	52.70
Female	64	41.60	57	55.90	121	47.30
Age distribution						
Below 21 years	71	46.10	44	43.10	115	44.90
21-25 years	69	44.80	49	48.00	118	46.10
26-30 years	10	6.50	6	5.90	16	6.30
Above 30 years	4	2.60	3	2.90	7	2.70
Students' previous Accounting class						
Yes	126	81.8	81	79.40	207	80.90
No	28	18.20	21	20.60	49	19.10
Hours spent studying Introductory Accounting course in a week						
1-3 hours	87	56.60	74	72.60	161	62.90
4-6 hours	47	30.50	25	24.50	72	28.10
7-9 hours	15	9.70	3	2.90	18	7.00
10 hours and above	5	3.20	0	0.00	5	2.00
Students' workload in introductory accounting						
Too much						
Much	29	18.80	28	27.50	57	22.30
Less	99	64.30	51	50.00	150	58.60
Much less	20	13.00	16	15.70	36	14.10
	6	3.90	7	6.90	13	5.10

Accounting, and 57(56%) female students and 45(44%) male students in B.ED. Management. Of the B.Ed. Accounting students, 71(47%) were below 21 years old, and 69(45%) were 21-25 years old. On the other hand, 49(48%) of the Management students were 21-25 years old, and 44(43%) were below 21 years old. The Accounting students (n = 126; 82%) and Management students (n = 81; 79%) had previous knowledge in Accounting before coming to the university (e.g. in high school).

The majority (n = 87; 57%) of the B.ED Accounting students and 74(73%) of the B.ED Management students used 1-3 hours for studying Introductory Accounting while 47(31%) of the Accounting students and 25(25%) of the Management students used 4-6 hours studying Introductory Accounting. Both B.ED Accounting students (n = 99; 64%) and Management students (n = 51; 50%) saw the workload of the Introductory

Accounting course to be much while 29(189%) of the Accounting students and 28(28%) of the Management students saw the workload to be too much relative to other courses.

Introductory Accounting, a typical workload consists of the main accounting text, a reading text, completion of group work or assignment, two quizzes and a final exam. The determination of the credit hours in studying introductory accounting and the workload compared with other courses can help explain the level of difficulty in the course. The result of the current study is consistent with the findings of Malgwi (2006) in the USA, which found that Accounting and non-accounting students perceived workload in introductory Accounting to be either much or too much work by respondents. The result suggests that the students used several credit hours in studying the course, revealing the difficult nature of introductory accounting.

Students' Perceptions of Introductory Accounting Course

Research question one examines the perception of Business Education students towards Introductory Accounting course. Table 2 presents all students' responses about their perception towards Introductory Accounting using means and standard deviation. We establish a hypothetical mean of 2.50 to describe responses as positive perception and means below 2.50 as negative perception based on a four-point Likert scale to describe each item's rating. In addition, tests for the significance of the difference between the two groups were undertaken using an independent sample t-test at a 5% significance level.

In Table 2, it was clearly noted that B.ED Accounting students had a fairly more positive perceptions ($M = 3.05$; $SD = .75$) towards Introductory Accounting compared to B.ED Management students ($M = 2.97$; $SD = .86$). This mean of means score were greater than criterion mean of 2.50 which implies that the respondents had positive perception towards Introductory Accounting. The results also suggest that there is the statistically significant difference ($t = 1.667$, $p < 0.05$) between B.ED Accounting and Management students regarding their perception towards Introductory Accounting. Comparatively, B.ED Accounting students had higher positive perception than the B.ED Management students. In Table 2, amongst the dimensions of students' perceptions of Introductory Accounting, the highest rated positive perception of B.ED Accounting students is availability of course tutorial ($M = 3.64$; $SD = .60$). This was followed by the career in Accounting field ($M = 3.62$; $SD = .69$), usefulness of the course content materials ($M = 3.55$; $SD = .63$), job/employment ($M = 3.50$; $SD = .68$), IT applications in the course ($M = 3.41$; $SD = .72$), usefulness of the course to daily life ($M = 3.40$; $SD = .68$), Accounting theories ($M = 3.39$; $SD = .68$), Accounting course is interesting ($M = 3.25$; $SD = .58$) and Accounting course is challenging ($M = 3.07$; $SD = .86$). The moderate rated positive perceptions of the students relate to usefulness of the course content to other subjects ($M = 2.92$; $SD = .72$) and time use in studying the course ($M = 2.78$; $SD = 0.87$).

Also, within the B.ED Management students, the highest-rated positive perception towards Introductory Accounting was the availability of course tutorials ($M = 3.44$; $SD = .78$). This was followed by Accounting theories ($M = 3.25$; $SD = .70$), usefulness of the course content materials ($M = 3.23$; $SD = .72$), course challenging ($M = 3.19$; $SD = .70$), IT applications in the course ($M = 3.12$; $SD = .92$), usefulness of the course to daily ($M = 3.11$; $SD = .88$) and job/employment ($M = 3.02$; $SD = .87$). The moderate rated positive perceptions of the students towards Introductory Accounting relate to usefulness of the course content to other subjects ($M = 2.87$; $SD = .80$), career in Accounting field ($M = 2.85$; $SD = .80$), Accounting course is interesting ($M = 2.84$; $SD = .91$) and time use in studying the course ($M = 2.81$; $SD = .93$).

Table 2: Students' Perceptions of Introductory Accounting Course (n = 256)

Statements	B.ED Accounting Students (n=154)		B.ED Management Students (n=102)		t-value	Total Mean
	Mean	SD	Mean	SD		
The introductory accounting course is interesting	3.25	.58	2.84	.91	4.046*	3.09
The introductory accounting course is challenging.	3.07	.86	3.19	.70	-1.121	3.12
An introductory accounting course is very difficult	2.39	.85	2.69	.89	-2.683*	2.51
The introductory accounting course is boring	1.93	.90	2.23	.84	-2.647*	2.05
The introductory accounting course is useful for my day-to-day life.	3.40	.68	3.11	.89	3.016*	3.29
The introductory accounting course has introduced me to several accounting theories.	3.39	.68	3.25	.70	1.535	3.34
Introductory accounting courses should involve IT applications and quantitative analysis.	3.41	.72	3.12	.92	2.843*	3.29
The course content (materials) learnt in this subject is useful for my career in the future	3.55	.63	3.23	.72	3.774*	3.42
The course content (materials) learnt in this subject is useful for other subjects in my educational programme.	2.92	.72	2.87	.80	0.515	2.90
I would not have taken this course if it was not required for my majors.	1.77	.97	2.90	1.02	-8.915*	2.22

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I spent more time on this course than my other subjects in the semester	2.78	.87	2.81	.93	-0.303	2.79
I believe a tutorial should be available for this course at the end of every topic	3.64	.60	3.44	.78	2.216*	3.56
I like a career in the accounting field	3.62	.69	2.85	.98	6.842*	3.31
I have a reasonable chance of getting a job that requires an accounting background	3.50	.68	3.02	.87	4.956*	3.31
Mean of Means/SD	3.05	.75	2.97	.86	1.667*	3.01

* significant @ 0.05

In terms of differences in the perceptions between the student groups, the results of the independent samples t-test showed that there was a statistically significant difference in the perceptions of B.ED Accounting and Management students regarding all the statements ($p < 0.05$) except for the following statement “Accounting is challenging”, “Accounting theories”, “usefulness of the course content to other subjects” and “time use in studying the course” where student groups had equal positive perceptions ($p > 0.05$). Comparatively from these results, it is adduced that B.ED Accounting students rated their perception for the statements higher than the B.ED Management students (Table 2). These results infer that students interested in Accounting hold more positive views of the course (both at the beginning of the semester and the end) than those not interested in Accounting.

The results support the findings of previous researchers (e.g., Geiger & Ogilby, 2000; Malgwi, 2006; Marriott & Marriott, 2003; Sugahara et al., 2008; Tan & Laswad, 2006, 2009; Mandilas et al., 2010; Tickell et al., 2012; Manganaris & Spathis, 2012; Mbawuni, 2015) who indicated that the Accounting majors had higher and positive perception towards Introductory Accounting than non-accounting students. The repercussion of these conclusions is that distinctive course delivery is credibly satisfactory and indispensable to strengthen and increase non-accounting students’ interest in the course. These positive perceptions among the students highlight the significant and imperative role of Accounting educators in determining and enhancing their students’ positive perceptions and intentions about Accounting study and profession. However, the results of the current study contradict the findings of other researchers (e.g., Byrne & Willis, 2005; Chen et al., 2004; Christensen, 2004; Jackling, 2002; Marriott & Marriott, 2003; Mladenovic, 2000; Tickell et al., 2012; Mbekomize & Kiiru, 2013) who found negative perceptions among students towards Introductory Accounting. Molloy (2009) concluded that most students negatively perceived Introductory Accounting by holding a traditional view of the accounting profession. Chen et al. (2004) concluded that accounting students did not value the first year in an accounting course. The differences between the current examination and previous inquiry could be attributed to geographical context, population characteristics, the study’s time frame, and respondents’ values and beliefs. Another significant reason for this contradiction is that the respondents in this present investigation were in the First Year. They might not be exposed much to quality learning experiences in Accounting, yet faculty might have been positively oriented towards the course.

Students’ Interest Level in Introductory Accounting Course

The second research question asks about students’ interest levels prior to and after taking the Introductory Accounting course. The details of the results are presented in Table 3.

Table 3: Students’ Interest Level Prior to and After Taking Introductory Accounting

Statements	B.ED Accounting Students (n=154)		B.ED Management Students (n=102)		t-value	Total Mean
	Mean	SD	Mean	SD		
Students’ interest level prior to Introductory Accounting course	3.60	.63	3.21	.72	4.584*	3.44
Students’ interest levels after taking Introductory Accounting course	1.91	.63	1.85	.71	0.664	1.89

* significant @ 0.05

Table 3 indicated that the students felt much interest prior to taking Introductory Accounting. This level of interest among B.ED Accounting ($M = 3.60$; $SD = .63$) and Management students ($M = 3.21$; $SD = .72$) seems not to be identical. The results of the Independent samples t-test revealed that there was a statistically significant interest level prior to Introductory Accounting based on students’ groups ($t = 4.584$, $p < 0.05$). The current study result is congruent with Malgwi’s (2006) findings, who found that slightly more than half of the students felt they were interested or very interested prior to taking Introductory Accounting. However, as shown in Table 3, the result shows a considerable negative change in students’ interest levels after taking the Introductory

Accounting course. The B.Ed Accounting ($M = 1.91$; $SD = .63$) and Management ($M = 1.85$; $SD = .71$) had their interest level decreased negatively after taking the Introductory Accounting course. In furtherance, the independent samples t-test indicates no statistically significant difference in students' interest levels after taking the Introductory Accounting course based on groups ($t = 0.664$, $p > 0.05$). This means that the change in the interest level of B.Ed Accounting and Management students after taking the Introductory Accounting course is the same.

This negative change (i.e., a decline in student interest) in students' interest towards the course could be attributed to the lecturer characteristics, the nature of the course, the learning environment, quality teaching, engagement level and students' satisfaction in the course. Another significant explanation of this is that the largest perceptual change over the semester was the students' indication of boredom with the course. The result of the current study contradicts the finding of Malgwi (2006), who found that there was a substantial change in the interest level of accounting and non-accounting students. These results are consistent with a prior study (Geiger & Ogilby, 2000) where accounting majors showed significantly higher interest in introductory accounting than their non-accounting counterparts.

Factors Influencing Students' Decisions to Major in Accounting

The third research question asks students about the factors influencing their major in Accounting. Table 4 presents the results.

Table 4: Factors Influencing Students' Decision to Major in Accounting

Statements	B.ED Accounting Students (n=154)		B.ED Management Students (n=102)		t-value	Total Mean
	Mean	SD	Mean	SD		
Genuine interest in the subject/personal choice	3.27	.90	2.53	1.03	5.930*	2.98
Teachers/Lecturers	2.77	1.03	2.64	.99	1.044	2.72
The ease of earning a degree in the programme	2.68	1.17	2.46	1.06	1.490	2.59
Parents/Family relatives	2.42	1.16	2.27	1.17	0.946	2.36
Career guidance	2.99	1.07	2.51	1.13	3.420*	2.80
Previous performance in the subject	3.19	.96	2.76	1.09	3.280*	3.02
Friends	2.10	1.11	1.98	.98	0.939	2.05
Job availability	3.20	.97	2.69	1.07	3.982*	3.00
High paying salary	3.05	1.03	2.83	1.11	1.564	2.96
The accounting profession is well-respected	3.31	.97	2.97	1.06	2.613*	3.17
Being an accountant has a lot of prestige	3.28	1.00	3.01	1.06	2.062*	3.17

* significant @ 0.05

Table 4 presents the results of the factors influencing students' intentions or decisions to make in Accounting. The students indicated several factors that influence their decisions about Accounting. All the factors indicated by the students had a mean score of more than 2.50 except for "parents/family relatives" and "friends". From the results in Table 4, it was evident that the Accounting students highly ranked respect of Accounting profession ($M = 3.31$; $SD = .97$), prestige of Accounting profession ($M = 3.28$; $SD = 1.00$), genuine interest ($M = 3.27$; $SD = .90$), job availability ($M = 3.20$; $SD = .97$), previous performance in the subject ($M = 3.19$; $SD = .96$) and salary ($M = 3.05$; $SD = 1.05$) as determinants of their decisions to major in Accounting. Conversely, the Management students highly rated the prestige of Accountant as a significant predictor of the decisions to pursue Introductory Accounting. The rest of the factors were moderately ranked by the Management students.

The independent samples t-test shows a statistically significant difference between B.Ed. Accounting and Management students on respect of Accounting profession, the prestige of Accountant/profession, previous performance in the subject, job availability, genuine interest in the subject/personal choice, and career guidance ($p < 0.05$). The results imply that the Accounting students were more highly influenced by these factors than the Management students. Our current results buttress the findings of previous studies findings (e.g., Mauldin et al., 2000; Tan & Laswad, 2006, 2009; Shairah, 2009; Sugahara & Boland, 2009; Yusoff et al., 2011; Azevedo & Sugahara, 2012; Ahinful et al., 2012; Odia & Ogiedu, 2013; Mbawuni & Nimako, 2015) that the major factors

influencing students' choice to major in Accounting were based on personal, references and job-related factors. In a related study, researchers found that students decided to major in Accounting before they began their studies at the university (Heiat et al., 2007; Hunt et al., 2004).

V. Conclusions and Recommendations

At the University of Cape Coast, the Introductory Accounting course is mandatory for Business Education Students (Accounting and Management). This inquiry was conducted to examine Business Education students' perceptions towards Introductory Accounting. Our research revealed that students had positive perceptions towards Introductory Accounting. There were significant differences between the B.ED Accounting and Management students regarding their perceptions of Introductory Accounting, interest level in Introductory Accounting and factors influencing their decisions to major in Accounting. The B.ED Accounting group holds significantly more positive views than the B.ED Management students. However, both students' interest levels were negatively reduced after taking the course at the end of the semester. The study concluded that personal, reference, job-related factors such as respect of accounting profession, the prestige of Accounting profession, previous performance in the subject, job availability, genuine interest in the subject/personal choice, and career guidance had a stronger influence on students' decision to major in accounting. We concluded that the traditional view of students "having negative discernments of Introductory Accounting or Accounting profession" might not hold among Business Education students in Ghana. Thus, the trend of students' perceptions towards Accounting courses might be gradually changing, yet, at a tortoise rate.

There is a need for Accounting lecturers and educators to provide more career orientation for Business Education Students, typically Management students, to help improve upon their perceptions of the profession. Programmes like a more focused Accounting internship programme, effective career counselling, and seminars and conferences by professional bodies may go a long way in upholding and conserving students' initial positive perception and attitude towards Introductory Accounting and other Accounting-related subjects. It is also recommended that Accounting lectures at all levels of education should implement a balance of practical-oriented teaching methods like the use of ICT, case-based learning and cooperative learning that can foster students' self-efficacy and help students understand the application of Accounting principles to real-life situations since Introductory Accounting is a compulsory course to all entrants. Providing a robust accounting programme and curriculum that is broad-based in training and practically oriented is more likely to create more interest to students and their wards. By this, the students will positively influence and feel motivated to pursue their careers as professional accountants.

This study represents an initial attempt to gather information on the affective domain of Business Education students' (i.e., Accounting and Management) perceptions of Introductory Accounting in Ghana and requires additional replication to collaborate our findings. Our study only used First-year Business Education students in one University in Ghana; this should be recognised as a study limitation. The differences in the findings of this current inquiry compared with prior studies imply that the generalisations of the findings across countries and research context should be made with caution due to disparities in socio-cultural, economic issues, geographical boundary, educational policies, study area, population characteristics, time frame, research design, measurement of variables, respondents' social perspectives, values, beliefs, understanding and interpretation of research items.

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