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## Gender Perception on Accounting Career

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### Abstract

Using questionnaire survey, this study examines whether there is any significant difference in the students' perception of accounting career caused by cultural differences as differentiated by gender. The results do not show any significant difference between male and female students perception in accounting career choice. This study also examines students' perception on important criteria in salary determination and factors which they perceive to be important in the chosen career. The results provide useful insights to relevant institutions in formulating plans so as to overcome gender differences in perception on accounting career.

**Keywords:** Gender Perception, Accounting Career

### Introduction

Accounting career involve people known as Accountants who engage in a variety of business activities such as preparing financial statements, recording business transactions, participating in merger and acquisition strategies, developing and using information systems to track financial performance and to create and practise tax strategies etc. Prior studies have suggested that students' attitude on accounting career often differ from actual practice. They are not aware of what this career could offer (Ghani *et al.*, 2008) [5]. Hence it is important for the students to know what an accountant actually does, what qualities they need to possess to be an accountant and what other career options this line could offer them.

### 1.1 Career Exposure

A number of studies in the accounting education literature have found that most students obtained their career exposure during their study in the universities through their academics (Miller and Wager, 1971; Erkut and Mokros, 1984; Kavina and Pedras, 1986) [4, 7]. Another group of studies suggested that students often gained the knowledge about the accounting career from their families, friends and recruiters (DeZoort *et al.*, 1997).

### 1.2 Reason for choosing Accounting

Reha and Lu (1985) [12] reported that majority identify salary as the main reason for choosing accounting. Haswell and Holmes (1988) and Horowitz and Riley (1990) [9] also include salary in the top criteria influencing the career decision of students. In the long run, accountants are perceived to earn high income but their starting salary is often lower than other business occupations.

### 1.3 Factors important in the Accounting Profession

Opportunity for advancement considerations listed either as the first or second most important criterion in job selection by accounting students (Barnhart, 1971; Trump and Hendrickson, 1970; Zikmund *et al.*, 1977 and Horowitz and Riley, 1990) [71, 15, 17, 9]. Shivaswamy and Hanks (1985) reported job security to be important and high ranked criteria by accounting students in their study.

### 1.4 Culture

Berry *et al.* (1992) define culture as, "the shared way of life of a group of people". Segall *et al.* (1990) [13] described culture as any ethnographic, demographic, status or application variable that may be potentially salient. Cross culture studies include comparing country to country, organization to organization, or societies within a country (Hofstead, 1980) [8]. The focus of these studies include gender (Williams and Best, 1990) [16], social axioms

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(Smith *et al.*, 2006; Ismail, 2008), child rearing (Low *et al.*, 2002) and students’ performance (Iim, 2004). All these studies have not examined role of culture in accounting education perspective. Hence, this study aims to examine the relationship between culture as differentiated by gender (Williams and Best, 1990) [16] and students’ attitude on accounting career.

**2. Research Questions and Hypotheses**

This study aims to find out whether culture as differentiated by gender provides different effect on students’ attitude on accounting career. In the light of this statement, following research questions have been developed:-

**RQ1:** What are the main factors that lead male and female students to choose their present course?

**RQ2:** Have they obtained any career exposure on accounting?

**RQ3:** Do they have similar attitude on the expected salary?

The accounting education literature has identified availability of employment, job satisfaction, earnings potential and aptitude for subject as factors that are perceived to be important in the accounting profession. Availability of employment was perceived to be an important factor in accounting career (Paololli and Estes, 1982) [11]. Opportunity for advancements is an important factor to students’ career choice in accounting (Trump and Hendrickson, 1970; Barnhart, 1971 and Zikmund *et al.*, 1977) [15, 1, 17]. Ghani and Said (2009) [5] examined Chinese and Malay students’ attitude on accounting career but it ignored gender attitude differences on accounting career.

Which is being discussed in this study in light of following hypotheses:-

**H01:** There is no difference between male and female students attitude on most preferred career.

**H02:** There are no significant differences in the gender perception on the factors they perceive to be important in an accounting profession.

**H03:** There are no significant differences between the male and female students’ perception on acquisition of essential qualities of an accountant

**H04:** There are no significant differences between the gender perception on future prospects of an accountant

**3. Research Methodology**

**3.1 Sample**

The study has been conducted with 90 students pursuing post-graduation in Panjab University in 2014. Sample includes MBA-Finance, MBA-General, M.Com, M.com and MBA-General category students have been chosen because they are being taught accounting and finance as one of their subjects which justify that they must know about the accounting career.

**3.2 Questionnaire Design**

The questionnaire is adopted from Ghani *et al.* (2008) [5] with some modifications to suit the objectives of the study. Same

sample population has been approached earlier for conducting a questionnaire based study on examining their perception on the usefulness of case study in accounting and finance. Their responses provided some implications about their knowledge and perception on accounting and finance. To study those implications on a larger scale (i.e. what are their attitude and perception on the accounting career), present questionnaire based study has been made by distributing the questionnaires among the same population.

The questionnaire is divided into 3 sections. Section 1 contains questions on the demographic profile of respondents. Section 2 contains introductory questions like main reason for studying present course; person prompted their course choice, career exposure, their most preferred career and salary expectations. Section 3 seeks information relating to factors they perceive to be important in becoming an accountant. A 5-point likert scale is being used for examining this section. 90 questionnaires have been distributed among the respondents through their class representatives. Overall 77 questionnaires have been received fully completed which leads to a response rate of approx. 85%.

**4. Results**

Table 1 presents the demographic profile of students. Panel A indicates that out of 77, majority of the students (53.25%) belong to age group of 22-24. Panel B shows the similar pattern wherein 57.15% are male and 50% are female students, who belong to the age group of 22-24.

**Table 1:** Demographic Profile  
**Panel A:** Age

Age Group	N	Percentage (%)
20-22	29	37.66
22-24	41	53.25
24-26	7	9.09
Total	77	100

**Panel B:** Age based on Gender

Age Group	Male (N)	Percentage (%)	Female (N)	Percentage (%)
20-22	9	25.71	20	47.62
22-24	20	57.15	21	50
24-26	6	17.14	1	2.38
Total	35	100	42	100

Table 2 presents the respondents’ response on the main reasons for studying present course and who prompted their course choice. Results of Panel A show that in general, maximum students (75.32%) chose to study respective course because of their self- interest. Results between the male students and female students are similar as both have rated self-interest as the main reason for studying their course followed by limited choice, as their academic results may limit their enrolment to other courses such as engineering and medical.

**Table 2:** Panel A: Main reasons for studying present course

Reasons	Male (N)	Percentage (%)	Female (N)	Percentage (%)	Total (N)	Percentage (%)
Self interest	24	68.57	34	80.96	58	75.32
Limited choice	8	22.86	3	7.14	11	14.29
Parents wish	3	8.57	3	7.14	6	7.79
Relatives motivation	-	-	-	-	-	-
Friends influence	-	-	1	2.38	1	1.30
Teachers motivation	-	-	1	2.38	1	1.30
Total	35	100	42	100	77	100

Panel B of table 2 shows the respondents' response on who prompted their course choice. Results show that family (45.45%) has a major influence followed by public /society (14.28%). Majority of male students are influenced by family (34.29%) and career counsellor (20%) while most of the female students are influenced by family (54.76%) and public/society and lecturers (14.29%). These findings

suggest that public/society in general and family in particular perceive M.BA and M.com as a career where supply of jobs is better than any other areas of business. Moreover, the findings answer RQ 1 that self- interest, limited choice family and public/society are the factors mainly responsible for their course choice.

**Panel B:** Person prompted their course choice

Person	Male (N)	Percentage (%)	Female (N)	Percentage (%)	Total (N)	Percentage (%)
Media	2	5.71	1	2.38	3	3.90
Public/society	5	14.29	6	14.29	11	14.28
Family	12	34.29	23	54.76	35	45.45
Friends	6	17.14	4	9.52	10	12.99
Lecturers	3	8.57	6	14.29	9	11.69
Career counsellor	7	20	2	4.76	9	11.69
Total	35	100	42	100	77	100

Panel A, table 3 answers RQ2 that shows career exposure students encountered most before entering University. Majority of students (35.06%) got their career exposure from their teachers. Most of the male students (28.57%) get career

exposure from sources other than those mentioned in a questionnaire. Majority of female students (45.24%) get career exposure from their teachers.

**Table 3:** Panel A: Career Exposure

Career exposure (source)	Male (N)	Percentage (%)	Female (N)	Percentage (%)	Total (N)	Percentage (%)
Career counsellor	4	11.43	3	7.14	7	9.09
Careers week	9	25.11	1	2.38	10	12.99
Professional bodies	4	11.43	3	7.14	7	9.09
Teachers	8	22.86	19	45.24	27	35.06
Others	10	28.57	16	38.10	26	33.77
Total	35	100	42	100	77	100

Panel B shows that overall majority of students, even male and female students respectively prefer management positions the most followed by being a financial analyst. This leads to the acceptance of null hypotheses 1. Equal number

of responses have been received w.r.t. other career options from male students while females differ in their preference. Public accountant has been the least preferred career choice.

**Panel B:** Most preferred career

Career	Male (N)	Percentage (%)	Female (N)	Percentage (%)	Total (N)	Percentage (%)
Auditor	3	8.57	4	9.52	7	9.09
Public accountant	3	8.57	3	7.14	6	7.79
Financial controller	3	8.57	5	11.90	8	10.39
Financial analyst	8	22.86	7	16.67	15	19.48
Management position	15	42.86	18	42.86	33	42.86
Others	3	8.57	5	11.90	8	10.39
Total	35	100	42	100	77	100

Table 4 indicates the salary perception of respondents as a fresher, from their preferred career. Majority of respondents perceive that a starting salary for a fresher from a preferred career in accounting will be Rs. 20,000-30,000 (42.86%). Similar results appear for female respondents (52.38%) while

most of male students perceive 30,000-40,000 (37.14%) to be a starting salary followed by range of 20,000-30,000 (31.43%). These results show that respondents are aware of the fact that in the long run accounting career offer high returns but starting salary is usually less.

**Table 4:** Salary perception

Range	Male (N)	Percentage (%)	Female (N)	Percentage (%)	Total (N)	Percentage (%)
Less than 20,000	6	17.14	8	19.04	14	18.18
20,000-30,000	11	31.43	22	52.38	33	42.86
30,000-40,000	13	37.14	6	14.29	19	24.67
More than 50,000	5	14.29	6	14.29	11	14.29
Total	35	100	42	100	77	100

**Table 5:** Mean score and test value for important factors  
**Panel A:** Important qualities in chosen career

Factors	Overall	Male	Female	p-value
Self confidence	4.47	4.14	4.74	0.01
Qualification	4.04	3.97	4.10	0.59
Experience	3.48	3.43	3.52	0.70
Leadership skills	3.84	3.74	3.93	0.36
Interpersonal skills	3.99	3.91	4.05	0.54
Self-motivation	4.17	4.11	4.21	0.58
Can work under pressure	3.51	3.89	3.19	0.02

Table 5 shows the test scores and mean values that have been obtained on a 5-point likert scale where respondents rate 1 for extremely not important and 5 for extremely important. Mean scores of the two groups have been compared and analysed using t-test. Panel A indicates self- confidence (4.47), self-motivation (4.17) and qualification (4.04) as the three most important qualities which are perceived to be important in chosen career by respondents. Similar results appear for male and female students. There is significant difference in the perception of two groups w.r.t self- confidence (0.014) and can work under pressure (0.02). Results of Panel B show work performance (4.58) and hard work (4.19) to be important criteria as per respondents' perception in salary determination. There is a significant difference in the perception of both groups w.r.t seniority as main criteria in salary determination.

**Panel B:** Important criteria in salary determination

Criteria	Overall	Male	Female	p-value
Qualification	3.81	3.63	3.95	0.11
Seniority	2.91	3.20	2.67	0.03
Experience	3.68	3.71	3.64	0.75
Work performance	4.58	4.40	4.74	0.05
Hard work	4.19	3.94	4.40	0.04

Panel C presents the extent of importance of some factors for an accountant. The overall mean scores disclose that satisfaction (4.39), interest (4.35) and job responsibility (4.14) are the main factors that will make an accountant happy. Male students perceive satisfaction (4.23) to be the most important factor, followed by job responsibility (4.11) and interest (3.89). Female students perceive an interest (4.74) as very important factor for an accountant, followed by satisfaction (4.52) and job responsibility (4.17). There is a significant difference in the perception of both groups on interest as an important factor.

**Panel C:** Important factors for an accountant

Factors	Overall	Male	Female	p-value
Salary	3.88	3.77	3.98	0.33
Satisfaction	4.39	4.23	4.52	0.17
Interest	4.35	3.89	4.74	0.00
Job responsibility	4.14	4.11	4.17	0.83
Prestige	3.79	3.69	3.88	0.39
Prospect	3.95	3.74	4.12	0.21

Panel D shows the mean scores of the skills important in the performance of an accountant. Overall results indicate decision making (4.27) as the most important skill, followed by strategic planning (4.18) and information technology (3.99). These results are consistent with the responses of both the groups respectively. There is no significance difference between males and females perception.

Overall results of table 5 indicate some significant differences in the male and female students' perception on some factors they perceive to be important in an accounting profession but those factors are not in the highly preferred range. Both groups either agree or disagree on such factors together. This leads to the acceptance of 2nd hypotheses.

**Panel D:** Important skills for an accountant

Skills	Overall	Male	Female	p-value
Written communication	3.74	3.66	3.81	0.46
Oral communication	3.78	3.69	3.86	0.44
Strategic planning	4.18	4.06	4.29	0.28
Decision-making	4.27	4.14	4.38	0.30
Speaks English fluently	3.38	3.34	3.40	0.75
Computer knowledge	3.94	3.80	4.05	0.21
Interpersonal skills	3.75	3.69	3.81	0.52
Information technology	3.99	3.86	4.10	0.28

Table 6 presents the results of hypotheses 3 and 4. Respondents were asked to rate their responses on 5-point scale where 1 for strongly disagree and 5 for strongly agree. Panel A of table 6 shows the mean scores of respondents' opinion on how the essential qualities of an accountant are acquired. Results show that in general respondents agree that most of the essential qualities are acquired through experience (4.45), can be developed through education (3.91) also. Although male and female students show similar flow of opinion, there is a significant difference in their attitude that essential qualities are developed through education which leads to rejection of null hypotheses 3 that there is no difference in gender perception on the acquisition of essential qualities of an accountant. The results also indicate that female students perceive more strongly with respect to all points than the male students.

**Table 6:** Essential qualities and prospects of an accountant

**Panel A:** Essential qualities of an accountant

Qualities	Overall	Male	Female	P-value
Qualities are inborn	2.35	2.49	2.24	0.41
Developed through education	3.91	3.60	4.17	0.01
Acquired through experience	4.45	4.34	4.55	0.26

Panel B presents the respondents' opinion on the prospect of being an accountant. In general and respectively also, respondents perceive that there are good career prospects for an accountant in next 5 years than the desired goals are achievable. There is no significant difference in their perception. This leads to the acceptance of 4th null hypotheses that there is no significant difference between male and female students' perception about the accounting prospect.

**Panel B:** Perception about the accounting prospect

Perception	Overall	Male	Female	P-value
Desired goals are achievable for an accountant	3.78	3.57	3.95	0.08
Good career prospect in next five years	4.26	4.26	4.26	0.98

**5. Discussion and Conclusion**

This study focuses on examining whether gender differences exist in students’ perception on the accounting profession. Results show that in general students enrolled in their respective course because of their self-interest. Further, their families play an important role in inflicting self-interest among them. Study also shows that students did obtain some knowledge or exposure of their course before enrolling in university from teachers, career week and other sources. The study also shows that in general and particularly also all students prefer management positions and financial analysts as the most preferred career. Public accountant has been the least preferred career this was inconsistent with the previous studies that showed public accountant as the most preferred career (Carpenter and Strawser, 1970) [2]. This study also shows that both the groups perceive starting salary for a fresher in accounting profession to be in a lower range. Both groups also showed consistent results on factors they perceive to be important in accounting profession. Self-confidence, self-motivation and qualification are the factors perceived to be very important in the chosen career. The results showing significant differences on the few factors could be very useful to accounting educators in reflecting what needs to be focussed or done in alleviating the gap between male and female students’ perception. Furthermore, they could look into how the university curriculum and activities can be improved to prepare the students to fit in the contemporary environment more easily.

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**Annexure**

**Questionnaire**

**This questionnaire aims at finding out the students’ perception and attitude on accounting career.**

1. Age ----- Gender ----- Course -----
2. Main reason for studying present course (Select only one)  
Self-interest ---- Limited choice ---- Parents’ wish ----  
Relatives’ motivation ---- Friends’ influence ---- Teachers’  
motivation ----
3. Person prompted your course choice (Select only one)  
Media ---- Public/Society ---- Family ----  
Friends ---- Lectures ---- Career Counsellor ----
4. Career exposure you encountered most before entering  
university (Select any one)  
Career counsellor ---- Careers week ---- Prof. Bodies ----  
Teachers ---- Others ----
5. Your most preferred career in Accounting (Select only  
one)  
Auditor ---- Public Accountant ---- Financial Controller ----  
Financial Analyst ---- Management Position ---- Others ----
6. What are your perceptions about the starting salary for a  
fresher in Accounting Career? (Any one)  
Less than 20,000 ---- 20,000 – 30,000 ---- 30,000 – 40,000 --  
-- More than 50,000 ----
7. Rate the factors you perceive to be important in the chosen  
Accounting career:-  

	1	2	3	4	5
<b>Extremely</b>					<b>Very</b>
<b>Not Important</b>			<b>Moderate</b>		<b>Important</b>
- Self -confidence ----- Qualification ----- Experience -----  
Leadership skills --- Interpersonal skills ----- Self-  
motivation -----  
Can work under pressure -----
8. Important criteria in salary determination  
Qualification ----- Seniority ----- Experience -----  
Work performance ----- Hardworking -----
9. Important factors for an Accountant  
Salary ----- Satisfaction ----- Interest -----  
Job responsibilities ----- Prestige ----- Prospect -----

**10. Important skills for an accountant:-**

Written communication ---- Oral communication ----  
Strategic planning -----  
Decision making ---- Speaks English fluently ---- Computer -  
---- Interpersonal ----- Information technology -----

**11. What you perceive about the essential qualities of an accountant?**

For 11-12 write ratings in space provided.

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Strongly</b>				<b>Strongly</b>
<b>Disagree</b>				<b>agree</b>

Qualities are inborn ----- Developed through education -----  
Acquired through experience -----

**12. What you perceive about an accountant's prospect?**

Desired goals are achievable for an accountant -----  
Good career prospect in the next 5 years -----