

STUDENT PERCEPTIONS: EFFECT ON CHOICE OF MAJOR
AMONG BUSINESS STUDENTS

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The data utilized in this study are available for confirmation purposes and academic research that the authors may authorize. Data may be obtained from the first author.

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ABSTRACT

Communication researchers have observed that students will avoid majors that require the use of skills where the individual has a high level of apprehension toward those skills. Historically, accounting has been perceived by students as requiring more math skills and fewer communication skills than other business majors. However, recent evidence indicates that adequate oral and written communication skills are important for success in the accounting profession. As a result, accounting educators redesigned or enhanced the accounting curriculum to incorporate the development of the accounting major's communication skills.

The current study investigates whether business students' perceptions across majors regarding the level of mathematics, writing, and oral communication skills required for accounting reflects the change in skills needed to be an accounting major. How accounting students view the use of various skills will be combined with apprehension to see if the combination may indicate why accounting majors select accounting rather than some other business major.

The results of the current study lead to two observations. First, accounting majors in the current study seem to have gravitated to accounting where there is a high perceived usage of a skill (math) and their level of apprehension is the lowest. Conversely, the accounting majors seem to perceive that they are able to minimize the use of skills where they have higher levels of apprehension (oral and writing), i.e., they have avoided majors where they perceive higher writing and oral communication requirements such as Marketing.

Second, the perception expressed about the skills required in accounting by the accounting majors appears to be substantially different than the perceptions expressed by all the other business majors. The accounting majors perceive that accounting has higher communication requirements and lower math requirements than perceived by the other majors. It also seems that the perceptions of accounting by the other majors are consistent across those majors. The other majors still perceive accounting as a number crunching discipline with little writing and oral communication requirements. These observations may lead to the interpretation that accounting majors have gotten the word that professional expectations of accountants involve substantial communication skills but that message has not been shared with students who elect to major in other fields.