

**High School Business Educators' Perceptions of the Knowledge, Skills, and Abilities Needed by Accounting Majors Relative to Other Business Majors**

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## **ABSTRACT**

The accounting profession has a continuing need to attract the best and brightest students into the field. However, Albrecht and Sack (2000) and The Taylor Report (AICPA 2000) note that fewer and less qualified students are choosing accounting as a major. Research suggests that high school educators often have a significant influence on the career choices of high school students. However, Hardin et al. (2000) report that high school teachers generally have a negative view of accounting relative to engineering, law, and medicine. Although this is disturbing in terms of competing for majors with those professions, a more fundamental issue is how accounting is perceived among alternative majors available in the typical college of business. That is, for high school students that have been counseled to pursue a business degree what major is recommended?

This paper reports the results from a survey of 248 high school business educators in Illinois regarding their perceptions of the knowledge, skills, and abilities (KSAs) needed by the following business majors: accounting, business computers, finance, management, and marketing. The survey results suggest that high school business educators generally have a relatively low opinion of accounting. Management, marketing, and finance tend to be rated higher than accounting on many of the KSAs. Hardin et al. (2000) suggests that the accounting profession faces a challenge recruiting students away from other professions. The results of this study indicate that even for those students pursuing a degree in business, accounting may not be considered as a major due to the inaccurate perception of the profession by students' high school business teachers.