

# Factors Influencing the Students' Choice of Accounting as a Major: The Case of X University in United Arab Emirates

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## Abstract

This study tried to examine the factors that influence students' choice of accounting at X Private University. A questionnaire survey was used to collect data for the five hypotheses which were tested in this study related to the factors of reputation of the university or college, personal interests, job prospect, family members and peers, and media. The findings of the study revealed that personal interests, personality, job prospect, reputation of the university and media did not have a significant influence on the students' choice of accounting as a major. On the other hand, data analysis shows that family members and peers, significantly related to the students' choice of accounting as a major. In other words, hypotheses H<sub>1</sub>, H<sub>2</sub>, H<sub>3</sub>, and H<sub>5</sub> are rejected, whereas hypothesis H<sub>4</sub> is accepted. This research contributes to literature by identifying the relationship between the independent variables (reputation of the university, personal interests, job prospect, family members and peers, and media) and the dependent variable (student's choice of accounting as a major), and the results of the study give valuable information to university's management to know how they can influence families to increase the number of students enrolling in such university, especially accounting students. This research also tested a new variable, which is reputation of the university – a variable that is expected to influence students' choices.

**Keywords:** accounting, accounting students, major, university, UAE

## 1. Introduction

Accounting considers being the language used in business and traditional accounting process entail events that encapsulate the identifying, recording, classifying, and communicating the economic events of an organization to the interested users (Weygand, Kimmel & Kiso, 2012). In the current times accounting entails has a much wider range and is even more valuable member of the corporate strategic team as it is involved in the planning, evaluating, and forecasting of the firm's future. Specifically, accounting now includes consulting in information systems' design and management advisory services – two leading fields of its expansion.

Moreover, an accounting program, which is a detailed professional program deals with a wide range of accounting practices of definite criteria, such as the Generally Accepted Accounting Principles (GAAP), and the International Financial Reporting Standards (IFRS). The program is also deals with the following fields, such as financial statements analysis, financial accounting, managerial accounting, taxation system, auditing, accounting theory, financial management, public accounting, and accounting information systems. Such an accounting program assists in preparing the students on the actual professional accounting practices and on the performance of interrelated business activities.

Despite the several advantages achieve by the accounting degree; according to the AICPA report of 1995/96 and 1998/99<sup>1</sup>, the number of students that enrolled in accounting programs dropped by 23% and between 2003/04 and 2009/10, the number of awarded bachelor degree in accounting also decreased. However, the AICPA report also noted that the number of students who enrolled in accounting programs and obtained their Bachelors degree between 2009/10 and 2011/12 showed a 20% increase<sup>2</sup>.

The issue lies in the notable declining number of accounting students graduating from some universities, which has becomes a primary concern to the profession of accounting (Hunt, Falgiani & Intriери, 2004). For example, in

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<sup>1</sup>The Supply of Accounting Graduates and the Demand for Public Accounting Recruits, AICPA (1997; 1999).

<sup>2</sup>The Supply of Accounting Graduates and the Demand for Public Accounting Recruits, AICPA (2012; 2013).

the context of the U.S., this decline has been related to several factors, such as business environment changes, decrease in the level of salary, alternative attractive careers, and lack of awareness regarding the accounting profession (Albrecht & Sack, 2000).

In the context of X University, the university follows the procedure of separating male and female, but low number of accounting students has forced the university to mix them in same Class, and this will influence the competitive advantages at this university in UAE, which has a distinct culture. The accounting choice of students has a tendency to be equivalence to the rest of the professional courses, such as law, engineering, economics, and others. Despite the fact that several researchers have examined the factors that affect the career selection of students when it comes to accounting, there is a gap of studies relating to accounting dedicated to the U.A.E. This paper, as a result is an attempt to investigate the factors which influence the students' accounting choice at X University, which is a private university in UAE. UAE is a modern and rich country in the Arab world, and the citizens of it have high incomes and suitable works compared with most of other countries. UAE has a distinct culture and as expected, the factors which influence the students' choice of accounting will be different. Our aim is to determine the factors influencing the students' choice of accounting to help X and other universities to increase the number of accounting students. To our knowledge, this is the first study conducted about a university in UAE, which has a distinct environment and a distinct citizen's culture and habits and this may influence the relationship between the dependent and independent variables in UAE which is part of the developing countries.

## **2. Literature Review**

Several reasons have been contributed to the students' choice of accounting as their major in the institutions of higher education. For instance, students who are good in numbers and mathematics would be more prone to choose accounting as their major (Abu Shawarib, 2010). According to prior studies, factors including personal interests, gender, peer influence, family background, career opportunity and availability of jobs are some of the factors that affect the students' decision making in this matter. Moreover, the students' perceptions towards their major were studied by Rajabi (1994) and Strasser, Ozgur & Schroeder (2002) and they reported that the students generally decide on a major of study during their high school years according to the job market requirements. This explains why a significant proportion of students pick accounting as a major, but Walstrom et al. (2008) revealed that prospects in term of jobs and incomes are significant criteria for the selection of major.

In a related study, Leppel, Williams & Waldauer (2001) reported that gender, race, ability, financial stability requirement and parental occupation significantly affects the students' decisions while Didia & Hasnat (1998) and Bauer and Dahlquist (1999) stated that personality has a key role in the major selection. Similarly, in Worthington and Higgs (2004), the authors noted that the student choose their major according to their personality and personal interests. Add to this, students' characteristics may also have a role in determining their major. According to another study by Geiger and Ogilby (2000), the relationship between student perceptions of their first accounting course, their final grades and their instructors all play a role in choosing accounting as a major. Also, prior studies highlighted that family members and peers play a significant role in the student's choice (Hanson, 1994).

Additionally, Kenny et al. (2003) argued that peers persuasion assists students in their decision to study overseas or in their country, but this is only effective following the establishment of the intention of studying abroad. Along the same line, Pearson and Dellmann (1997) revealed that the role that siblings, friends, and the media play combined is less than the role of parents, whereas Dynan and Rouse (1997) stated that the influence of media and prior achievement contributes to the choice of the students' selection of major.

### *2.1 Reputation of the University or Faculty Member*

A significant relationship was reported by Kaur and Leen (2006) between teaching reputation of faculty members and the choice of accounting as a major. In one hand, Kim et al. (2002) carried out a study on business major covering accounting, finance, general business, management, marketing, management information system and double major. They demonstrated that the primary reasons for major selection were interest in a career, good job opportunities, good fit with abilities, and tendency towards running a business, and projected earnings in the related career. On the other hand, the least selected reasons for major selection included reputation of university major, perceived quality of instructions, parents' influence, and the level and type of promotional information concerning the major and peer influence. On a similar note, Sharifah and Tinggi (2013) called for future studies to investigate the relationship between the university/college reputation and the decision to accept accounting as a major.

## *2.2 Personal Interests*

There are number of researches revealed that student's interest in the topic considers one of the significant factors which influence their main choices. On one hand, (Lewis & Norris, 1997) and (Dyner & Rouse, 1997) defined how important interests and prospects as factors of determining the students' choice of economic as a major. On the other hand, (Easterlin, 1995) stresses that preference represent the main factor in the normal transformation of students to business or management courses. Fortin and Amerinc in 1994 arrived to the result that both of interest and subject skills consider as an incentives for students to select the major of accounting. Add to that, the genetic values such as solving logical and powerful problems and freedom to act are main aspects in influencing the students when selecting a major. Number of other studies, conclude that personality has a main role in the selection of major, and as an example on that (Taylor & Lawrence, 2000) discovered that students who own the senses, thoughts, and judgments on the different kinds of personality, were more prone to choose or select accounting as their major of study. In the same time, (Geiger & Ogilby, 2000) revealed that students decide on specializing in accounting through their very first accounting course. Their purpose will be performance, special instructors, and no changes in their prospective after that first course.

## *2.3 Job Prospective*

There were studies in literature that exposed about students' choices for business as a major to be affected by the prestige, the job development, and the high earnings (Markham & Kim, 2002). They also declared that Job opportunities represent an important factor at influencing the students in choosing the accounting major (Ramadan, 1989), (Strasser et al., 2002) & (Odia and Ogied, 2013). Add to this, (Galotti & Kozberg, 1987) examine five factors which own the potential to influence the students in choosing the major, and those are: requirement policies to enter into the study of the major, job opportunities, college or university reputation, previous academic experiences, and courses' characteristics. According to some previous researchers, the job opportunities or the job perspectives consider the most significant factor to influence students' major selection.

## *2.4 Influences of Family Members and Peers*

There is another identified important factor that affects students' achievement, their future study, and major choice which is parental or family members influence, particularly in the context of Arab countries. But studies conducted in this field, showed inconsistent results. Several studies with the exception of Cohen and Hanno (1993), found that parents, counselors, and friends' influences does not generally affect the students' decision. Also, Sharifah and Tinggi (2013) revealed that parents' influence did not affect the students' decision. In contrast, other studies revealed that family members and friends, and college or university professors influence the choice of accounting as a major. For instance, Mazzarol and Soutar (2002) reached the conclusion that family members, peers, and advisors (teachers, agents, and seniors) may have a hand at influencing the choice of the major selected by students. In contrast also, Pimpa in the study of (2007), he found that while parents do influence the choice of business major, those who choose accounting as their majors were not influenced. Additionally, students' major choices can also be influenced by the occupation held by their parents.

## *2.5 Mass Media*

The importance of media has been examined due to the studies which revealed inconsistent findings. Even though Sharifah and Tinggi (2013) showed insignificant differences between the students' choice of major and other factors (past achievements, personal interest, family members, peers, and media, Macionis (2000) covered the mass media factor as a significant factor that influence students' choice of major and found that aside from family influence, mass media influence such choice. In the same time, Pearson and Dellmann (1997) investigated the impact of several factors, such as parents, relatives, peers, teachers, and media on students' major selection, and revealed that mass media positively impact such selection. In addition to that, Linda (2006) demonstrated that media impacts the students' major selection and declared that media like, internet, advertisement, television, and others influence the students' behavior whenever the students often browse through the media to acquire about information concerning universities or colleges, courses that offered, and available fields of study prior to selecting a major of any kind.

## **3. Hypothesis Development**

The primary objectives of this study to examine the factors which influence students' choice of accounting major at X University. The following sections focus on the main hypothesis related to the important objective regarding the study factors, which are reputation of the university or college, personal interests, job prospect, family members and peers, and media, and their influence on the students' choice of accounting as a major. The hypotheses in this study are as follow:

**Hypothesis 1:**

H0<sub>1</sub>: Reputation of the university or college does not have a significant impact on student's choice of accounting major.

Ha<sub>1</sub>: Reputation of the university or college has a significant impact on student's choice of accounting major.

**Hypothesis 2:**

H0<sub>2</sub>: Personal interests do not have a significant impact on student's choice of accounting major.

Ha<sub>2</sub>: Personal interests have a significant impact on student's choice of accounting major.

**Hypothesis 3:**

H0<sub>3</sub>: Job prospect does not have a significant impact on student's choice of accounting major.

Ha<sub>3</sub>: Job prospect has a significant impact on student's choice of accounting major.

**Hypothesis 4:**

H0<sub>4</sub>: Family members and peers do not have a significant impact on student's choice of accounting major.

Ha<sub>4</sub>: Family members and peers have a significant impact on student's choice of accounting major.

**Hypothesis 5:**

H0<sub>5</sub>: Media does not have a significant impact on student's choice of accounting major.

Ha<sub>5</sub>: Media has a significant impact on student's choice of accounting major.

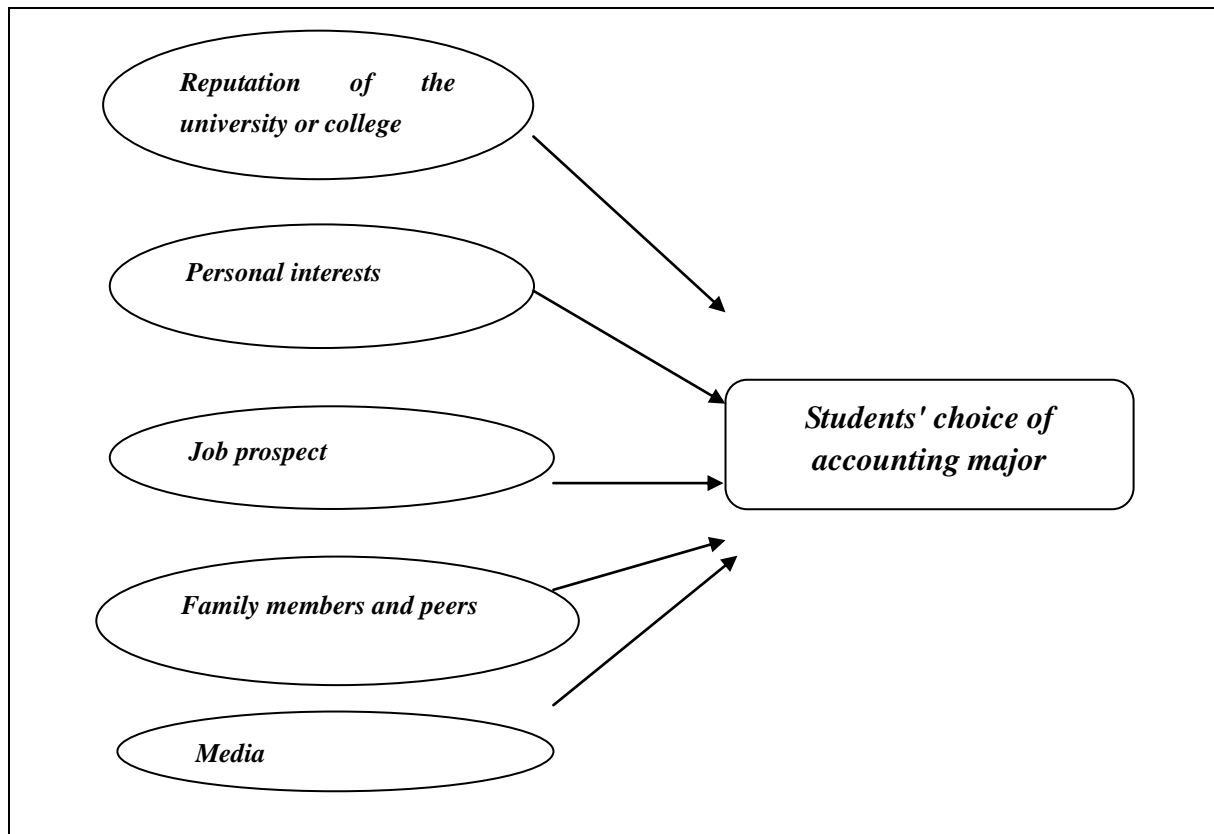


Figure 1. Research model

#### 4. Methodology

Questionnaire was used in the current study to determine the factors, which influence students' choice of accounting as a major, specifically at X university, and 93 copies were distributed to target respondents, who are the accounting students at X university. However, 86 questionnaires were returned and authenticated representing a response rate of 92%. The goal of this questionnaire is examining the factors which influence the students' choice of accounting as a major at X university. The questionnaire which distributed in this study consists of two parts:

*Part 1 – Demographic Profile:* to obtain some information regarding respondent's background, gender, age, parents academic qualification, and tuition fees financing.

*Part 2 – Factors Influencing Choice of Accounting as a Major:* These factors are tested by regression analysis, and the process took place from 15<sup>th</sup> October to 2<sup>nd</sup> December 2014.

## 5. Data Analysis

For data analysis, descriptive statistic, Cronbach alpha, Pearson correlation test, and multiple regression analysis were used. The output from the above analyses were tested and confirmed for their reliability and consistency.

In this study the researcher used Cronbach alpha to measure internal consistency. Sekaran (2003) said that Cronbach alpha has some advantages. Firstly, Cronbach's alpha explains how much the correlation is probable between the items used and all other probable items that are measuring the same variable. Secondly, it measures the squared correlation between the score that is given in a particular scale and the score of all probable items, which would have been given in any questionnaire in the world. Since alpha can be considered a coefficient correlation, the Cronbach  $\alpha$  is coefficient for each key variable used in the statistical analysis and Alpha showed more than 70%. We can say that they have considerable reliability because the values exceed conventional levels of acceptability (Sekaran, 2003). Descriptive statistic used in this study to measure the demographic variables, and multiple regression analysis were used to test the relationship between the dependent variable (the students' choice of accounting as a major) and the independent variables (reputation of the university or college, personal interests, job prospect, family members and peers, and media).

## 6. Results of the Analysis

### 6.1 The Demographics of the Study Sample

The results of the analysis on demographic variables are presented here:

#### A) Students Gender:

Respondents were asked to determine their gender. Table 1 shows that a total of 47 (54.7%) of respondents gender were males students, while 39 of them (45.3%) are female.

Table 1. Respondents Gender

<i>Students Gender</i>	<b>Frequency</b>	<b>percent</b>	<b>Valid percent</b>	<b>Cumulative percent</b>
Male	47	54.7	54.7	54.7
Female	39	45.3	45.3	100
Total	86	100	100	

#### B) Students Age:

Respondents were asked to indicate their age group or category. Table 2 reveals that majority of 10 (11.9%) of respondents belong to the age group of (18 to 19) years old, with the least agegroup being (20-21) at (8.1%). The rest of the results are shown in table 2 below:

Table 2. Students Age

<i>Students Age</i>	<b>Frequency</b>	<b>percent</b>	<b>Valid percent</b>	<b>Cumulative percent</b>
18-19	10	11.6	11.6	11.6
20 – 21	7	8.1	8.1	19.8
22-23	55	64	64	83.7
24 and above	14	16.3	16.3	100
Total	86	100	100	

#### C) Parents Academic Qualification:

Respondents were asked to state their fathers or mothers highest academic qualifications or education. Majority of the respondents answers in relation to their parents qualifications were equal to 52(60.5 %) who have master degree or higher, while 14 (16.3%) of respondent's parents are secondary school or Lower. The rest of the results are shown in table 3 below:

Table 3. Parents Academic Qualification

<i>Parents Academic Qualification</i>	<b>Frequency</b>	<b>percent</b>	<b>Valid percent</b>	<b>Cumulative percent</b>
Secondary School or Lower	14	16.3	16.3	16.3
Diploma or BSC	20	23.3	23.3	39.5
Master or Higher	52	60.5	60.5	44.2
Total	86	100	100	100

#### D) Financing for tuition fees:

Respondents indicated various sources of funding for their education. Majority of the respondents are financed through self financing 55 at (64%) and parent with the lowest financing of 5 at (5.8%). The results are shown in table 4 below:

Table 4. Financing for Tuition Fees

<i>Financing for tuition fees in the university</i>	Frequency	percent	Valid percent	Cumulative percent
Parent(s)	5	5.8	5.8	5.8
Loan	8	9.3	9.3	15.1
scholarship	18	20.9	20.9	36
Self Financing or others	55	64	64	43.1
Total	86	100	100	100

#### 6.2 Factors Analysis

The developed hypotheses were analyzed with the help of regression analysis to see how strong is the relationship between the dependent variable (the students' choice of accounting as a major) and the independent variables (reputation of the university or college, personal interests, job prospect, family members and peers, and media). The results are shown in table 5 below:

Table 5. Regression Data Analysis

Independent variables	Beta	T	Sig.	R	R Square	F	Sig.
<b>Reputation of the university</b>	0.004	0.037	0.971			13.031	0.000
<b>Personal interests</b>	0.176	1.427	0.157				
<b>Job prospect</b>	0.025	0.221	0.826	0.670	0.440		
<b>Family members and peers</b>	0.455	3.844	0.000				
<b>Media</b>	0.128	1.132	0.261				

The following points are based on the above analysis:

1. There is no significant relationship between the reputation of the university and student's choice of accounting as a major, where the values of (Beta, T) reached (0.004, 0.037), and Sig. (0.971). Therefore the first hypothesis is rejected.
2. There is no significant relationship between personal interests and student's choice of accounting as a major, where the values of (Beta, T) reached (0.176, 1.427), and Sig. (.157) indicating that the second hypothesis is rejected.
3. There is no significant relationship between job prospect and student's choice of accounting as a major, where the values of (Beta, T) reached (0.025, 0.221), and Sig. (.0.826), which shows that the third hypothesis is rejected.
4. There is a significant relationship between family members and peers, and student's choice of accounting as a major. The values of (Beta, T) reached (0.455, 3.844), but Sig. (.0.00) and thus the fourth hypothesis is not accepted.
5. There is no significant relationship between media and student's choice of accounting as a major. The values of (Beta, T) reached (0.128, 1.132), and Sig. (0.261), indicating that the fifth hypothesis is rejected.

#### 7. Conclusion

This study developed and distributed questionnaires to find out whether there is a positive relationship between the independent variables (Reputation of the university or college, personal interests, job prospect, family members and peers, and media), and the dependent variable (student's choice of accounting as a major). However, data analysis shows a significant relationship between family members and peers and student's choice of accounting as a major. These finding were consistent with several previous studies, such as Mazzarol and Soutar (2002) who said that family members and peers, may have an influence in the students' choice of the major. Pimpa (2007) also suggested that parents do affect students' choice of accounting as a major. But other previous studies, such as (Cohen & Hanno; 1993), and (Sharifah & Tinggi; 2013) found the influence of parents to be generally insignificant for the choice. Data analysis also showed no significant relationship between the following independent variables (reputation of the university or college, personal interests, job prospect, and media), and the dependent variable (student's choice of accounting as a major). These finding is consistent or in conflict with previous studies (see the literature review section in this paper).

This research contributed to literature by identifying the relationship between the independent variables (reputation of the university or college, personal interests, job prospect, family members and peers, and media) and the dependent variable (student's choice of accounting as a major). These results give valuable information to university management to know how they can influence families to increase the number of students at X university, and especially, accounting students. This research also tested a new variable, which is reputation of the university or college – a variable that is expected to influence students' choices.

### 8. Recommendations and Suggestions for Future Research

Many opportunities have been discovered for future work, but the followings consider the most applicable; first, this study concentrated on a single university, and so this may influence others and give them the possibilities to generalize on the findings. In this regard, a more intensifying set of studies is called for to attain more information regarding students' choices for the major of study in other universities in U. A. E, Middle East, and other countries. Second, a comprehensive review of literature reveals that studies committed to examining the effect for reputation of the university on the students' accounting choice as a major is few. Thus, future studies can try to provide more insight into the relationship between the two variables. The study variables were not selected as comprehensive factors in order to influence the students' choice of accounting as a major, but rather as examples of factors which have been proven to influence the same. Future studies can capitalize on the samples, works, and findings of this study by examining other factors related to religion and culture, and many others.

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