

Comparison of Students' Perceptions of the Accounting Profession Before and After the Introduction to Accounting Course by Using a Mixed Method¹

Öğrencilerin Muhasebe Mesleğine İlişkin Algılarının Muhasebeye Giriş Dersi Öncesi ve Sonrasında Karma Yöntemle Karşılaştırılması

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Abstract

The research aims to measure the perception public of finance students at Sakarya University of the accounting profession and their desire to pursue a career in this field. This study was carried out in a sample of students who started their public finance education where the introductory accounting course is compulsory and have never taken an accounting course. The research was conducted using quantitative and qualitative techniques. In the first stage, students' perceptions of the accounting profession were measured before (1st week; pre-test n=105) and after (14. weeks; post-test n=94) taking the Introduction to Accounting course. In the second stage, focus group interviews were held with eight students who had changed their career plans in accounting. The quantitative research findings show that the student's attitudes and perceptions towards the accounting profession become partly more negative after taking the course. The qualitative research shows that students' desire to pursue a career in the field increases, and their attitudes toward the accounting profession become positive after the course. Since the findings were obtained only from a limited sample, an inference can only be made within the scope of the research population.

Keywords: Accounting, accounting profession, focus group, perception, career.

Öz

Bu araştırmanın amacı Sakarya Üniversitesi maliye bölümü lisans öğrencilerinin muhasebe mesleğine ilişkin algılarının ve bu alanda kariyer yapma isteklerinin ölçülmesidir. Bu doğrultuda muhasebeye giriş dersinin zorunlu olduğu Maliye bölümünde lisans eğitime başlamış ve daha önce hiç muhasebe dersi almamış öğrenciler örnekleminde bu çalışma yürütülmüştür. Araştırma nicel ve nitel tekniklerden yararlanarak iki aşamada gerçekleştirilmiştir. İlk aşamada öğrenciler muhasebeye giriş dersini almadan önce (1. Hafta; ön test n= 105) ve dersi aldıktan sonra (14.hafta; son test n =94) muhasebe mesleğine ilişkin algıları ölçülmüştür. N = 70 öğrenci her iki test de eksiksiz cevap vermiştir. Ayrıca öğrencilerin dersi almadan önce ve dersi aldıktan sonra muhasebe alanında kariyer yapma eğilimleri sorulmuştur. İkinci aşamada, muhasebe alanında kariyer yapma tercihi değişen 8 öğrenci ile odak grup görüşmesi yapılmıştır. Tüm bu araştırmalarda öğrencilerin muhasebe alanına ilişkin algı, tutum ve muhasebe mesleğinde kariyer yapma istekleri ölçülmüştür. Nicel araştırmada elde edilen bulgular öğrencilerin muhasebeye giriş dersi aldıktan sonra mesleğe ilişkin tutum ve algılarının kısmen daha olumsuz hale geldiğini göstermektedir. Öte yandan nitel araştırmada elde edilen bulgular öğrencilerin muhasebeye giriş dersinden sonra, alanda kariyer yapma isteklerinin arttığına ve muhasebe mesleğine ilişkin tutumlarının daha olumlu hale geldiğini göstermektedir. Bulgular sadece sınırlı bir örneklem üzerinden elde edildiği için sadece araştırma evreni kapsamında bir çıkarım yapılabilmektedir.

Anahtar Kelimeler: Muhasebe, muhasebe mesleği, odak grup, algı, kariyer.

Introduction

Among the primary purposes of university education, there are factors such as providing students with the necessary knowledge, skills, and equipment related to their field of education, increasing their self-confidence, and contributing to their career goals. The main objective of the accounting courses offered in the relevant faculties or vocational schools of universities is to increase students' skills in the accounting field. In other words, accounting educators should provide students with technical skills and competencies (Coleman et al., 2004). In addition, accounting courses also provide an opportunity for students to consider a career in accounting after graduation. If the students believe that their competencies and the expectations of the accounting field match, they can set career goals in the accounting field. Thus, accounting courses do not only serve to provide accounting education (Friedlan, 1995). It has been discussed in many studies that career choice is affected by various factors (Alexander et al., 2011; Kazi & Akhlaq, 2017; Oral, 2022; Querido et al., 2018; Sierles et al., 2003; Ticoi & Albu, 2018; Uyar et al., 2011). According to Holland (1966, 1973), career choice is affected by perceptions and stereotypes about different career alternatives. In this respect, it can be said that people's career choice for the accounting profession is highly influenced by the stereotypes they have, as in other professions (Djatej et al., 2015).

Numerous studies have been conducted in different samples and with different methods in the national and international context to measure the perception and attitude towards the accounting profession. In addition, many studies have been conducted to examine the factors affecting a career in accounting. In this context, the effects of social psychological factors (Auyeung & Sands, 1997), the potential earnings of the profession (Paolillo & Estes, 1982), and sociological factors (Wells et al., 2008) on choosing the accounting profession were examined. However, this study has some unique aspects from other studies. The first of these is the use of both quantitative and qualitative methods in the research. The second one is to measure the perception of the accounting profession by measuring the attitudes of students who have never taken an accounting course before and to compare the attitudes of the relevant sample after taking the course. Another issue is developing a focus group after taking the Introduction to Accounting course with a group of students who have never taken the course. The method followed here laid the groundwork for obtaining more valid and reliable data.

This study aims to reveal whether the stereotypes and perceptions of the students towards the accounting profession have changed due to taking the Introduction to Accounting courses. It was aimed to examine the perceptions of first-year undergraduate students of the public finance department at Sakarya University, who have never taken an accounting course before, regarding the accounting profession and their desire to pursue a career in this field. As mentioned above, career choices involve many dynamics that are affected by many factors and can change over time. In this context, it is a matter of curiosity whether the compulsory introductory accounting course taken by students who have chosen the field of public finance as their primary education will create a desire to pursue a career in the accounting field. In this context, a survey study was conducted in the first and last week with the students who took the Introduction to Accounting course. In addition, a focus group study was conducted with students who have changed their minds about pursuing a career in accounting to understand the factors affecting their attitude change. Therefore, both quantitative and qualitative research techniques were used in the research. Within the scope of the research, first of all, a critical literature review was done; in this direction, previous empirical and theoretical studies on the subject were examined, and the background of the research was shared. Later, the findings of the empirical studies were shared, and the research findings were discussed.

1. Background of the Research

The image of the accounting profession and what attracts new entrants to the profession continues to be an interesting topic for researchers in many countries around the world (Ticoi & Albu, 2018). Various factors affecting the choice of accounting profession were identified in these studies (Dinç, 2008; Özdemir, 2010; Paolillo & Estes, 1982; Sugahara & Boland, 2009; Temelli, 2019). The research that deals with the factors affecting the choice of the accounting profession and the factors they reveal are summarized in the table below.

Table 1. Selected Research on Factors Affecting Accounting Profession Career Choice.

Author(s)	Data Collection Method(s)	Sample (Sample Size n)	Factors
(Paolillo & Estes, 1982)	Questionnaire	<ul style="list-style-type: none"> • Members of American Institute of Certified Public Accountants [accountant (n)=219] • Members of American Bar Association [Attorney (n)=185] • Members of American Society of Mechanical Engineers [Mechanical Engineers (n)=169] • Members of American Medical Association [Physicians (n)=121] 	<p><i>According to Accountants;</i></p> <ul style="list-style-type: none"> • Availability of employment • Earnings potential • Required years of education • Aptitude for the subject • Teacher influence
(Felton et al., 1994)	Questionnaire	Graduate business students of seven Ontario Universities. (n=897)	<ul style="list-style-type: none"> • Place less importance on intrinsic factors and initial earnings, • More heavily emphasizes long-term earnings and job market conditions, • Perceived benefit/cost ratio of being a chartered accountant, • Exposure to high school accounting.
(Sugahara & Boland, 2009)	Questionnaire	Accounting students (n=99) and non-accounting students (n=274) at Japanese undergraduate and graduate universities. (Total n=373)	<p><i>Accounting Students' Factors</i></p> <ul style="list-style-type: none"> • Intrinsic value: <i>Chance to make a contribution and nature of the job.</i> • Career Prospects: <i>A structured career path, Advancement opportunities, Social prestige.</i> <p><i>Non-accounting Students' Factors</i></p> <ul style="list-style-type: none"> • Career prospects: <i>A structured career path, Advancement opportunities, Social Prestige, and good long-term earnings</i> • Working Environment: <i>Sufficient time for social life, Length of work hours, Good physical working conditions.</i>
(Auyeung & Sands, 1997)	Questionnaire	Accounting major students from four universities in Australia (n=303), Hong Kong (n=172) and Taiwan (n=157).	<p><i>Hong Kong and Taiwanese Students</i></p> <ul style="list-style-type: none"> • Parental Influence, • Peer Influence, • Teacher Influence • Association with Others in the Field, <i>Australian students</i> • Aptitude for Subject Matter
(Temelli, 2019)	Questionnaire	Students Taking Accounting Courses of Business Administration (n=96), Economics (n=69), and Public Administration (n=69) departments at Ağrı İbrahim Çeçen University.	<ul style="list-style-type: none"> • Career Prospects, • Family and other environmental influence, • The attractiveness of the profession.
(Akyüz et al., 2018)	Questionnaire	Students Taking Accounting Courses of Business Administration (n=323), Economics (n=152), Public	<ul style="list-style-type: none"> • Accounting Classes, • Working Environment, • Immediate Circle,

		Administration (n=273), Finance (n=210), and Econometrics (n=95) Departments at Uşak University (n=1053)	<ul style="list-style-type: none"> • Vocational activities for students.
(Dinç, 2008)	Questionnaire	Accounting students from 10 Vocational Schools in the Black Sea region of Turkey (n=649).	<ul style="list-style-type: none"> • Earnings Potentials, • Career Prospect • Professional knowledge and skills • Professional experience • Social status
(Dalci et al., 2013)	Questionnaire	Accounting (n=97) and non-accounting students (n=300) at the faculty of management at two of the biggest inner-city universities in Iran (n=397).	<ul style="list-style-type: none"> • Financial and job-market factors, • Opinions of referents.
(Cohen & Hanno, 1993)	Questionnaire	Business students (n=287) at five schools (Boston College, University of Massachusetts at Amherst, Lehigh University, Babson College, and the University of Southern Maine).	<p><i>The choice of accounting as a major</i></p> <ul style="list-style-type: none"> • Success in introductory accounting courses, • Skills and background in math, • The workload in accounting courses.
(Wells et al., 2008)	Questionnaire ^{2*} and Interview	<p><i>Interview Sample</i></p> <ul style="list-style-type: none"> • Public Practice Accountants (n=12), • Corporate Sector Accountants (n=34), • Not-for-Profit Sector Accountants (n=19), • Non-Practicing Accountants (n=9) 	<ul style="list-style-type: none"> • Friends influence, • Family acquaintances influence, • Accountants influence, • The perceived financial rewards, • Perceived job opportunities.

As can be seen from Table 1, there are some prominent factors in choosing the accounting profession. When we classify them in general, it is seen that these factors can be based on specific groups. We can briefly list them as follows:

- Reference Persons: Under this factor, the influence of the people around the student, such as family/parents, teachers, friends, and accountants, can be counted.
- Intrinsic Factors: These are factors such as interest, creativity, talent, and predisposition.
- External Factors: These consist of factors such as job opportunity, promotion/promotion (career) opportunity, responsibilities, and high earning potential.
- Perception towards the Profession: It can be said that the stereotypes about the profession are another factor that affects the selection of the accounting profession.

This study has investigated whether taking the Introduction to Accounting course, which can be described as an Introduction to Accounting course, will cause a change in the stereotypes of students towards accounting. At the same time, it aims to determine whether this course will change the career plan of the students in the field of accounting. It is expected that the Introduction to Accounting course will be effective in career plans for the accounting profession (Cohen & Hanno, 1993). Many studies have been conducted within the scope of the variables in Table 1 to examine the factors that are effective in choosing the accounting profession. However, the number of studies examining the attitudes and preferences of students

^{2*}The questionnaire used in the related study was used to investigate the stereotypes of the professional accounting group. The factors affecting the choice of the profession were carried out by interview.

taking accounting courses toward career choice and the accounting field still needs to be improved. As seen from the table, many possible factors can affect students' decision to pursue a career in accounting. However, more studies must be conducted on students' direct experiences with the course and their decisions and tendencies to pursue a career in the field. This situation limits understanding the dynamics of the desire to pursue a career in accounting. For this reason, this research was carried out to obtain original findings on this issue.

2. Methods

Process, sample, and data collection: A mixed method (survey and interview) was used to achieve the research purpose. The mixed method is the method in which data for the research purpose is obtained using quantitative and qualitative methods in a single or multi-stage study (Tashakori & Teddlie, 1998). This study used mixed methods because it includes data that serves the research purpose using qualitative (interview) and quantitative (survey) tools. The data used in the study were collected in two stages. In the first stage, data were collected using a questionnaire containing the Turkish translation of the 36-item scale developed by Saemann and Crooker (1999) to measure the perception of the accounting profession, and questionnaires containing the participants' demographic information. The study population consists of students enrolled in the first year of the Department of Public Finance at Sakarya University. Thus, the participants are first-year students (N=130) registered at Sakarya University, Department of Public Finance. In the first phase, 105 students who had never taken the accounting course answered the questionnaire in the first week of the semester. In the second stage, in the last week of the semester (week 14), 94 students in the same group participated in the same survey (pre-test and post-test). Seventy participants participated in both the pre-and post-tests, and both tests were valid (it was determined that they filled out the questionnaires carefully). Thus, analyses were carried out on these 70 pairs of questionnaires. Students were asked to indicate their student numbers while participating in the test, which was held at two different times. Thus, the questionnaire forms of the students who answered the questionnaire in the first and last weeks were matched. Sakarya University, Faculty of Political Sciences, Department of Public Finance, 1st-year students voluntarily participated in the study.

In the second stage, depending on the pre-test and post-test findings, a focus group method was applied to students who changed their thinking about the accounting profession career. With the focus group, the factors causing this change were tried to be revealed. The interview with the focus group was audio recorded and transcribed. The notes made by the researcher during the interview were also used in further analysis. Ethics committee approval was obtained with the permission of Sakarya University, Social and Human Sciences Ethics Committee, dated 05.01.2022, and numbered E-61923333-050.99-94062 to carry out this research.

Students' participation in the research was done voluntarily. Students who would take the introductory accounting course were informed about the research, and students who were willing to participate in the research were recruited. During the period when data was collected, classes were held face-to-face. Students are required to attend class at 70%. Students took the relevant course from the same faculty member throughout the semester. In addition to the traditional teaching of the course, active learning methods (such as group discussions, case studies, question-answer discussions, etc.) are also heavily included to increase the effectiveness of the course.

2.1. Scales

2.1.1. Perceptions of the accounting profession (PAPI)

It is a scale of 36 item pairs developed by Saemann and Crooker (1999). There are four factors in the scale. These are structure, precision, solitary, and interest. Sub-factor scores were obtained by averaging the items in each sub-factor, remaining true to the original version of the scale. There are some reverse-coded items in the scale. These reverse-coded items were re-coded before the analysis. The items consisted of adjectives with the opposite meaning of one of them. The students were asked questions such as: When you consider the accounting profession, which of the following characteristics/adjectives do you think is more appropriate to describe the accounting profession? 5-point Likert-type rating. For example, Boring and Creative adjective pairings were measured with increasing grading from 1 to 5. It was assumed that the closer to 5, the more creative, and the closer to 1, the more boring.

2.1.2. The tendency to choose the accounting profession

In the questionnaire applied to the students who never took any accounting course in their earlier educational stages and in the first and last week of the semester, the question "Do you want to have a career in the accounting profession in the future?" was added. It is a question with the answer category of "yes," "no," and "indecisive" was asked. This question aimed

to test both the tendency of students to choose the accounting profession and whether there is a difference in their tendency to choose the profession after taking an introductory accounting course.

In addition, demographic questions were also included in determining the department, age, and gender of the students.

2.2. Participants

Before taking the accounting course, 105 (pre-test) students participated in the survey in the first week. In the 14th week, 94 (post-test) of these students participated in the survey. After the controls were made as a result of the pre-test and post-test, 24 questionnaires were excluded since they were sloppy and missing. Therefore, it was determined that the same students filled out 70 pairs of questionnaires. All analyses were performed on these 70 questionnaire pairs. The details of the 70 students who participated in the research in both tests are as follows. Students; 60% of them are women. The age distribution of 34.3% is 18, 38.6% is 19, 21.4% is 20, 4.3% is 21, and 1.4% is 22 years old.

2.3. Limitations of the study

As in every study, there are some limitations in the current study. First of all, the study was conducted on a very limited sample. Another issue is that we used adjectives describing individuals' personality traits while measuring the accounting profession's perception. The other issue is that the participants were only first-year students. Some students who start education in business and similar fields have limitations such as indecision, needing to know the reason for choosing the field, and a lower level of consciousness in the first grade than in the later years of education. Approximately 30% of the participants did not participate in the post-test studies. This situation caused a decrease in the number of participants to be consulted for analysis. Finally, the number of students participating in the focus group discussion could be much higher. One of the critical points that should be noted here is that the students' (participants) field was not business administration or accounting. Since students are studying in the public finance department, their primary motivation is expected to be to pursue a career in their own field. Research shows that students' perceptions may be more positive if their field is directly related to accounting (Tickell et al., 2012). The fact that different career alternatives are waiting for them in finance also might affect their career decisions. However, subjective results may also be obtained if the sample is limited and they only take a one-semester course from a professor. The lecturer's teaching style, attitude, and teaching methods are also effective here. In this respect, it is not healthy to make sharp generalizations.

3. Results

3.1. Findings of Quantitative Research

The descriptive statistics (mean and standard deviation) and internal consistency findings (Cronbach α) of the total score and sub-factors of the PAPI scale are shared in Table 2, including both the pre-test and the post-test. As can be seen, the scale used in both tests was found to be acceptable in terms of internal consistency (α value > 0.70) (Altunışık et al., 2007). There is a decrease in the total score and sub-factors of the PAPI in the second test. However, a T-test is needed to test whether this decrease is statistically significant. Based on the table, it can be concluded that the perception of the accounting profession, in general, is not very positive as in both tests, the total score is below 3.

Table 2. Descriptive statistics and internal consistency findings

Variables	Pre-Test			Post-Test		
	Mean	SD	α	Mean	SD	α
PAPI	2.74	0.39	.79	2.47	0.46	.83
Structure	2.68	0.63	.72	2.23	0.72	.75
Precision	2.53	0.39	.73	2.50	0.41	.77
Solitary	3.49	0.70	.78	3.05	0.84	.80
Interest	2.99	0.87	.76	2.82	1.02	.78

Note: SD = Standard Deviation, α = Cronbach's Alpha; PAPI= Perceptions of the accounting profession

In order to test whether students' perceptions of the accounting profession differed statistically in the pre-test and post-test, a One-Sample T-Test was applied. Accordingly, the mean values of the results of both tests in the total score of PAPI and its sub-factors were compared. Obtained findings are shared in Table 3.

Table 3: One Sample T-Test Findings

Variables	Pre-Test Mean	Post-Test Mean	t	p	MD
PAPI	2.47	2.74	-4.83	.000	-.27
Structure	2.23	2.68	-5.23	.000	-.45
Precision	2.50	2.53	-0.64	.528	-.03
Solitary	3.05	3.49	-4.33	.000	-.44
Interest	2.82	2.99	-1.43	.157	-.17

Note: $df = 69$; PAPI= Perceptions of the accounting profession; MD= Mean Difference;

While applying the One Sample T Test, the pre-test mean values were taken as the test value and compared with the post-test mean values. As shown in Table 3, the mean values of the pre-test of the PAPI total score, structure, and solitary sub-dimensions are statistically significantly different from post-test findings ($p < 0.05$). As can be understood from the T value and the mean values for the related variables were found to be statistically significantly lower in the post-test. This indicates that students' perceptions of the accounting field became more negative after the Introduction to Accounting course.

In Table 4, the answers given to the question "Would you like to pursue a career in the accounting profession," which were asked to the students in the pre-test and post-test, are shared.

Table 4. Willingness to pursue a career in the accounting profession (pre-test and post-test results)

Pre-test			Post-test		
Before taking the Introduction to Accounting course, n=70			After taking the Introduction to Accounting course, n=70		
Would you like to pursue a career in the accounting profession?			Would you like to pursue a career in the accounting profession?		
Yes	No	Indecisive	Yes	No	Indecisive
23	11	36	15	21	34

The answers to the question (Would you like to pursue a career in the accounting profession?) in both tests are shared in Table 4. As can be seen, there has been a decrease in the number of students who stated that they wanted to pursue a career in this profession before taking the Introduction to Accounting course. Before taking the course, 23 students stated that they wanted to pursue a career in accounting, but at the end of the semester, this number dropped to 15, meaning eight students stated that they had given up on pursuing a career in this field. Before taking the course, 11 students stated they wanted to pursue something other than a career in accounting. This number increased to 21 at the end of the period.

Table 5. Passing Grades of Students Who Altered Their Career Intentions in the Introduction to Accounting Course

	PRE-TEST	POST-TEST	GRADE		PRE-TEST	POST-TEST	GRADE
1	Yes	Undecided	(93,75)	18	Undecided	Yes	(74,5)
2	Yes	No	(71,5)	19	Undecided	Yes	(62,75)
3	Yes	No	(50,3)	20	Undecided	No	(60)
4	Yes	Undecided	(40,75)	21	Undecided	No	(53,35)
5	Yes	No	(37,5)	22	Undecided	Yes	(47,75)
6	Yes	Undecided	(4,75)	23	Undecided	Yes	(34,5)
7	Yes	Undecided	(24,05)	24	Undecided	No	(33,3)
8	Yes	Undecided	(4,5)	25	Undecided	Yes	(33)
9	Yes	Undecided	(8,5)	26	Undecided	No	(30,5)
10	Yes	Undecided	(0)	27	Undecided	No	(27,8)
11	Yes	Undecided	(19,8)	28	Undecided	No	(25)
12	Yes	Undecided	(22,5)	29	Undecided	No	(11)
13	Yes	No	GR	30	Undecided	No	14,75)
14	No	Undecided	(95,75)	31	Undecided	No	(26,5)

15	No	Undecided	(78,75)	32	Undecided	No	GR
16	No	Undecided	(71,75)				
17	No	Undecided	(40,8)				

Among the participants who responded to the question "Are you considering a career in accounting?" in the study's pre-test and post-test, the grades taken by the students (32) who changed their decisions in the post-test in response to the question were examined (see Table 5). Among the students (15) who answered "Undecided" in the pre-test, the majority (9) of those who changed the answer to "No" (10) in the post-test failed the course, while one student (60) was successful. Among those who changed their "Undecided" answer to "Yes" (5) in the post-test, three students failed the course, while the remaining (2) passed the course with an average grade (74,5-62,75). The fact that the students who were "undecided" in the pre-test decided "No" and most of those who answered "No" failed the course shows that course grades had an impact on this decision. In another group, all (8) failed the course, except one (93,75) who changed the answer from "Yes" (13) to "undecided" (9) in the post-test. The fact that most students in this group fail the course results in the conclusion that course grades are effective in the student's choice of accounting profession. Similarly, one of the students who changed their decision from a "Yes" answer to a "No" answer (4) was successful (71,5), while the others (3) failed the course. Finally, except for one student (40,8), who changed their decision from the "No" answer to the "Undecided" (4) answer in the post-test, all the other students (3) were successful (93,75-78,75-71,75). Course grades were effective in changing the decisions of the students in the last group from "No" to "Undecided". Therefore, in light of all this information, the success grades received in the course are generally effective in students' decisions.

3.2. Focus Group Interviews Findings

When the focus group interviews with the participants are analyzed, it is seen that the accounting course has both positive and negative effects on the decision to pursue a career in accounting. Participant 5, who stated that she was undecided about a career in accounting before taking the course, expressed her career choice that changed after the course as follows;

"Before the course, I was undecided, I wondered if I could continue my profession, but after the course I decided that I could do it and I think I can advance in this profession. I still think so."

When the focus group interviews with the participants are analysed, it is seen that before taking the accounting course, the participants perceived the accounting profession as boring, cold, requiring sitting at a desk all the time, and requiring numerical intelligence. In parallel with their perceptions of the accounting profession, the participants stated that they perceived the accounting course as a numerically-intensive, boring, and difficult course. Participant 3 expressed this situation as follows;

"When I heard the name accounting before going to the professor's class, I thought: There are numbers in it; I thought I could not do it, I approached it with a great prejudice."

Unlike the findings from the questionnaires, some participants in the focus group interviews stated that their negative attitudes towards the accounting course and the accounting profession changed positively after taking the course. When the statements of these participants are examined, it is understood that the "professor of the course" is quite effective in turning negative attitudes into positive ones. It is seen that the participants frequently emphasized the effective and fluent professor of the course lecturer and stated that the homework presented in the course, the activities within the course, and the participatory course teaching style positively affected their perspective on accounting. Participant 3 expressed this situation as follows;

"Thanks to the professor, something extreme happened; I felt like I should study and learn something new all the time. Also, the professor was very friendly with us, but the professor always had discipline as well. The professor encouraged us to study. It was more of a friend relationship than a student-professor relationship. The professor was not boring us; he was teaching and speaking fluently. The homework the professor gave, for example, was constantly giving us presentations without getting bored. The professor was doing his best so that we could understand."

Similarly, Participant 1 expressed how his view of the accounting course changed with the influence of the professor of the course as follows;

"Our professor's speaking style and assignments were effective. Moreover, I even consider pursuing a career in the accounting profession."

Participant 6, who considered the possibility of a career in the field of accounting, but changed his opinion after the course, expressed this situation as follows;

"My biggest point of view in the accounting profession made me want job opportunities in the future, but when I started to get into it a little more, I cannot say that it was very compatible with me or that I enjoyed it when I took the course."

All these findings show that before the Introduction to Accounting course, the perception of the accounting profession was more positive, and the desire to pursue a career in accounting was more. However, when evaluated in general, it cannot be claimed that the perception of the profession and the desire to pursue a career in accounting are very high in both tests for the first-year public finance department students. Considering the focus group discussions, it is seen that some participants have prejudices against the accounting course. However, the professor's teaching style effectively eliminates these prejudices. When the participants' statements are examined, it is seen that the course affects the career choices of the students in the field of accounting in the future. Besides the participants who find the course content difficult or realize that their personality is not suitable for a career in this field as they learn about the profession, some participants discovered that the accounting field is suitable for them and that they can easily do this job.

Discussion and Conclusions

The findings obtained in this study, which aims to measure the perception of first-year university students about the accounting profession before and after taking the Introduction to Accounting course, with quantitative and qualitative methods, are summarized below. The quantitative research findings show that the student's perceptions about the accounting profession are partially more positive before taking the accounting course. In other words, after taking the course, student's perception of the accounting profession has become partially negative. The focus group was conducted with qualitative research with a very limited sample group. The findings obtained are partially different from the quantitative research. In focus group interviews, it has been determined that the student's attitudes towards the accounting profession have become more positive in general, depending on factors such as finding the course content interesting and developing a positive attitude towards the professor. So much so that while some students were reluctant or undecided about pursuing a career in this field before taking the accounting course, they stated that they wanted to pursue a career in it after taking the course. However, a student stated in the focus group interview that his attitude toward the accounting profession was negative and that he did not want to pursue a career in this field. It was also concluded that the grades students received at the end of the semester were effective in their decision to pursue a career in accounting.

These findings from quantitative and qualitative studies are somewhat contradictory to each other. The main reason is that the findings obtained through quantitative methods present more descriptive findings, while the findings obtained through qualitative methods present in-depth and comprehensive findings at a level where cause-and-effect relationships can be established. There are many reasons why the findings obtained in qualitative and quantitative research differ. First, the number of students participating in the focus group interview is deficient. Therefore, it constitutes one of the main limitations of this research. Students included in the qualitative group interview were randomly (but optionally) selected. The minimal number of participants also prevents generalizing conclusions from being drawn. Another point that should be underlined here is the difference in the findings obtained with qualitative and quantitative research techniques. Typically, in quantitative research, descriptive findings are obtained by measuring the participants' attitudes towards a specific variable with valid and reliable measurement tools on a particular sample through many participants. In qualitative research, more in-depth findings related to the research question are obtained on a more limited sample. Although both methods have advantages and disadvantages, the appropriate method is chosen according to the context of the research question (Altunışık et al., 2007). Although it was complementary to choose both qualitative and quantitative methods for this study, findings with a high level of generalizability could not be obtained due to the limited number of samples in both studies.

The structure dimension is a dimension that emphasizes creativity and innovation. Students' perceptions in this dimension become more negative at the end of the semester because accounting courses' boundaries are more precise than courses in other social sciences; calculations and processes are more transparent and less open to personal interpretation. However, the solitary dimension is the dimension that includes social relations and interaction more. The content of the accounting course may not fully meet the expectations of the students in this section, and the main reason for this may be that the content of the introductory accounting course contains an explicit and flexible systematic. However, the precision dimension includes issues such as specificity, adherence to the method, and mathematical and methodological nature. Considering the contents of the introduction to accounting course, the perception of these features is expected not to change.

The interest dimension also includes the issues of attractiveness, absorption, and excitability. The students' perception in this dimension was moderate in the first and last tests, and no difference was observed. This may be because the accounting course content is straightforward, stays the same according to the individual, and is less dependent on interpretation than other social science fields.

Research findings show that if accounting courses are not taught monotonously and with one-sided communication, students' prejudices can be destroyed in a short time, and students become willing to pursue a career in this field after graduation. This finding shows that there should be a difference in the practices followed in the content and education method in the accounting field. For example, teaching methods that are actively used in practice instead of outdated content and adopting active learning methods instead of presenting unilateral content (such as case studies, classroom activities, group work, etc.) cause students to like accounting courses more. Therefore, adopting current and modern teaching techniques might increase the potential for students to pursue a career in accounting. Additionally, a connection was observed between students' success in course grades and their desire to pursue a career in accounting. The main reason for this is that students show more interest and effort in the fields they love and, as a result, become more successful. In addition, since they feel good about the fields in which they are successful, their desire to pursue a career in this field might be greater.

When looking at previous studies on the subject, the findings differ because studies have been conducted on different cultures, education systems, and samples. Geiger & Ogilby's (2000) study is one of the first to examine students' approaches to accounting in the first accounting course. In their study, the research was conducted with a larger sample. Similar to the current study, in their study, students' perceptions of the accounting field became less favourable at the end of the semester. However, another study conducted on the subject found that students' field of study was related to the difference in their attitudes at the end of the semester. For example, Tickell et al. (2012) found that while the attitudes of students studying Accounting & Finance Majors (AFM) did not become negative at the end of the semester, the attitudes of students studying Other Business Majors (OBM) became more negative at the end of the semester. In their study, the most significant change in students' perceptions throughout the semester was the increase in students' boredom with the course. In addition, it was determined that the attitudes of different faculty members formed the basis for differences in perceptions about the course. Also, one of the critical issues that should be mentioned here is the measurement of which teaching techniques are used in such studies.

Research shows that the appropriateness of teaching techniques to expectations and the era can positively affect students' attitudes toward accounting courses (Friedlan, 1995). In addition, not only the students' experiences during the semester; it is claimed that factors such as motivation, interests, family expectations, salary level, and interest/ambition intensely impact students' career choices.

In future research, examining the factors affecting a career in the accounting profession can be included not only on the effect of accounting courses but also on sociological, economic, psychological, and social-psychological factors within the scope of the research. Although many studies examine each factor separately, the effect of all these factors on the choice of making a career in the accounting field can be examined holistically. For example, the income opportunity offered by the profession could be an economic factor. The prestige of the profession in the relevant country could be examined from a sociological point of view. The personality traits of which individuals prefer the profession could be investigated from a psychological point of view. The influence of young people (in terms of individuals, groups, or institutions) in choosing this profession could be measured from a social psychology view. Again, quantitative and qualitative research methods can be applied in such a study.

As a result, in the quantitative research findings, students' perceptions of the accounting profession became partially more negative at the end of the semester. The qualitative research determined that some students' desire to pursue a career in the field increased, while some students' desire to pursue a career in the field decreased. While some students were willing to pursue a career in accounting at the beginning of the semester, they gave up or became undecided about pursuing a career at the end of the semester. While some were undecided or reluctant to pursue a career in the field at the beginning of the semester, they became more willing to pursue a career at the end. These decision changes showed some parallelism with the students' end-of-term grades. Studies on the topics mentioned in future research proposals will likely provide a more comprehensive view.

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Araştırma ve Yayın Etiği Beyanı

Araştırmacı verilerin toplanmasında, analizinde ve raporlaştırılmasında her türlü etik ilke ve kurala özen gösterdiğini beyan eder.

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