

## **Relationships between the Accountancy Students' Future Occupational Choices and Their Attitudes towards Accountancy Profession**

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**Abstract:** In recent years researches about accountancy which is one of the most important professions in the world and in our country asserts the negative attitudes of the students about carrying on the profession. The study which is about the causes of negative attitudes and occupational scope choices of the students of accountancy, examines the relationships between the occupational scope choices of the students and their attitudes towards accountancy profession. According to the results of the research, any relationships between the students' demographic characteristics and choices and attitudes towards the profession are encountered. However some relationships have been encountered between the occupational scope choices and attitudes towards accountancy profession. Sundry suggestions are put forward in accordance with the results of the research.

### **Introduction**

In the competition conditions today; enterprises need some knowledge in order to be able to available in market and reach their aims. The way of reaching this knowledge is up to a good accounting system and having accounting staff with quality who will sustain this system. Accounting system with quality is also trained in vocational college of universities in our country. By law, profession members were handled in three groups such as Independent Accountant, Independent Accountant and Financial Consultant, Certified Financial Consultant. The fact that accounting training become global level; it all depends on accessing to the knowledge to the production, usable in the realization of the change, enabling taken risk, when deciding, having his decision, those who produce solve not problem, and growth of human force who their listening skills improve. In this connection, investigations were done in subjects of accounting program students' reasons of preferring this program, their point of view, their behaviors in working in this profession and ability of their education's vocations aims in addition (Özcan, Ünal & Helhel 2009).

When we looked accounting education subject in actual mean, it was seen that people who want to enter accounting vocation should be equipped with essential knowledge not only for vocational knowledge but also

vocational skills, values, ethical and technological improvements (Özbirecikli & Pastacıgil 2009). In a medium in which the need required for accounting persons who will provide the whole, true, impartial and quality knowledge about enterprise financial matters increase day by day, increasing of the knowledge of vocational college students is very important. In this context quality education, qualified accountant, quality accounting knowledge and effective administrative decision have come up with as the importance for a quality accounting education (Daştan 2009).

Choose of career is an area which attracts especially academicians and professional and all of the societies attention because at being multi directed. Choose of carrier is not only earning money and provide his life standard but also may be a way of self expression of individual or a realization of himself and the method of acquiring of role. (Karcioğlu 1994). Unit of professional quideship was created for this lost of theory was improved such as feature agent theory (Zaccaria 1969), psychoanalytic theory (Zaccarya 1969), requirement theory (Osipow 1968), theory of professional flourishing (Crites 1969, Ginzberg 1952), identity theory (Tiedaman & Ohara 1959), typology theory (Holland 1973), theories of decision which were improved by (Gellat 1962, Katz, 1966), conceit theory (Wylie 1979) developmental individuality signification theory (1982-1991) (Super et al. 1963).

Carrier is the whole of the facilities based ob skill and knowledge acquired by a certain education and done in order to earn their life by individual. In other words, carrier is the way of development of himself and his skills and this way determines personality features, dreams, sight of the life and values of individual. Individuals direct lots of important life activity such as whether find a job or not in the future, whether be successful or not, whether like his carrier or not, person who he will get married, location where he live, education style his children (Karcioğlu 2001).

When importance of accountancy and occupation of accountancy takes note of according to economical and social life, this occupation can be preferred by the best as it can perform expected role itself and can continue. So most of expectation from occupation of professional and much serving to public profit and possible along with determination of factor which role to prefer occupation. Besides, when accountancy irregularity which occur in recent years bears in wind with public and economical effects, role of occupation and accountant much have drown and determination of factor which role to prefer occupation have become important (Durer et al. 2009).

Choose of career is a marketing activity taken on the content of occupation and career marketing. In the preference of the profession such as a product or service, where is marketing strategies have been applied. Not only is choosing of career important, but also how mentioned profession will perform important. In this research it is aimed to determine the relationship between point of views of accounting students and their preference. In the application section of the research, the findings of the studies about students have taken the place.

## **The Content of Research**

When we take on the choose of career as the behavior of consumer or student, all factors affecting purchasing behavior consumer-students will be effecting in the choosing of the career of the individual and on the preference of in what may the profession will be carried out. Some studies carried out in USA, UK and Canada, Australian and New Zealand show that accounting education come to be an area preferred less by students. On the other hand, after a lot of students receiving accounting educate had graduated, they tended not to sustain this profession. It is thought that mentioned negative behavior may originate from the problem of detection for suitable areas when individual determine their career. From this starting point, the relations between preferences of the area they wanted to sustain and their behaviors orienting to the profession have been investigated.

It is aimed that recommendations should be offered, which will contribute to occupational satisfaction and effective sustains by orienting according to personal features of the students, thus the consultation units of the organizations which give accounting education. The study content on the research consisted of the students having accounting professional educates Atatürk University, Niğde University and Pamukkale University. Those who accept to participate in voluntarily survey study were included in the sample group; easy-sampling method was used. So, the results of the study are not generalized for other student and Turkey.

## **Material and Methods**

In search sampling in easy method was used, the principle of voluntary was essential, total 400 surveys were sent to practice, from those, those that content and sample of search are suitable 372 piece are subjects to analysis.

Before certain survey form is prepared, data collection isn't passed for search, it was interviewed with 10 students from Atatürk University Vocational College of Oltu Account Program and survey questions were prepared questions were asked in 5 likert scales (5 equals I agree conclusively, ..., 1 equals I don't agree conclusively). And then prepared surveys were tried on 10 students who are different from the former group. In survey form parts that aren't understood and clear were put in order again and lost shape was given to form. In this search used in survey form was include two group questions. Questions of first group consist of buying behaviors and student/consumers demographic properties. Questions were taken part in to determine opinions of second group students for account occupation.

Investigations were carried out to students face to face and the last week of March 2009 by lecturers and Atatürk University Vocational College of Oltu, Niğde University Vocational College and Pamukkale University Faculty of Economics and Administrative Sciences. The scripts were made analysis with the aid of SPSS statistic packet program. During the data analysis, frequency of the distribution, anova and correlation tests were used. The investigation carried out by developing suitable hypothesis according to "students' occupational preference behavior and behavior towards accountancy occupation" and there is correlation between students' demographic properties and occupational preference behaviors."

## **Findings**

Participating the investigation, 50.3 percent of the answers are woman and 54.3 percent of them placed between 21-24 age groups. Answering the investigation, 70.4 percent of them graduated from normal high school and 24.7 percent of them are Atatürk University Vocational College of Oltu students and families' average income distribution for per month of 36.0 percent of them are 1001-1500 TL and it can be seen that chief of families' occupation of them have got free jobs (Table 1).

<b>Demographic properties</b>		<b>N</b>	<b>%</b>
Distribution according to sex	women	187	50.3
	men	185	49.7
Distribution according to age	17–20	153	41.1
	21–24	202	54.3
	Up 24	17	4.6
Distribution according to educational levels	Trade vocational high school	75	20.2
	Anatolian trade vocational high school	13	3.5
	High school	262	70.4
	other	22	5.9
Distribution according to studying school	Ataturk Univ. Vocational College of Oltu	92	24.7
	Nigde Univ. Vocational College	135	36.3
	Pamukkale Univ. Faculty of Economics and Administrative Sciences	145	39.0
Distribution according to taken place class	First class	145	39.0
	Second class	157	42.2
	Third class	19	5.1
	Fourth class	51	13.7
Family's average income level for per months	0–500	47	12.7
	501–1000	130	34.9
	1001–1500	134	36.0
	1501–2000	32	8.6
	2001–2500	11	3.0
	Up 2501	18	4.8
Chief of the family's occupation	Public officer	92	24.7
	Private sector employer	68	18.3
	Free jobs	212	57.0
Father's education level	Primary school	154	41.4
	Secondary school	168	45.2
	University	50	13.4
Mother's education level	Primary school	246	66.1
	Secondary school	109	29.3
	University	17	4.6
<b>Total</b>		<b>372</b>	<b>100</b>

**Table 1:** Distribution of student's demographic features

It is reported that % 62.6 of students close neighborhood do not continue the job of accountancy, and as % 50.5 of students have information about the job of accountancy after graduate. It is declared that % 43.2 of the students who think to carry on job of accountancy work in a society or foundation, % 40.3 of them think to work as independent accountant or financial consultant, only % 16.5 of them work with another financial consultant (Table 2).

	<b>Yes</b>		<b>No</b>	
	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>
Carrying on the job in close neighborhood	139	37.4	233	62.6
Recognizing of the job before attending to the university	188	50.5	184	49.5
Thinking of carrying on job of accountancy	244	65.6	128	34.4

**Table 2:** Situation of the students about job of accountancy

On the other side, the response of students who don't think to carry on job of accountancy is on the table below (Table 3). As seen on Table 3, the students who don't like the job of accountancy take part at first turn with about 2.73 point, the reason of carrying on the family business, take part on last turn with turn with about 4.98 point.

Reasons	Average	Significance order
To hate accountancy job	2.73	1
To study for graduating university	3.43	2
Dissatisfaction of accountancy job	3.75	3
To do a different job by vertical transition	3.95	4
To study as the family desire	4.40	5
To study as to be police, noncommissioned officer etc.	4.72	6
To do own family business	4.98	7

**Table 3:** The reasons of students don't want to sustain accountancy job

The reasons were asked to students who want to go on accountancy job in an institution or verbal, taken answers were showed at Table 4. Among the students who want to sustain accounting profession in or organization or governmental organization, while labor security is on the first roll with 1.97 points and having the most important significance, the scarcity of qualified personnel is on the least importance with 4.85 points.

Reasons	Average	Significance order
Labor security	1.97	1
Insurance possibility	2.78	2
Economic impossibilities as own job	3.23	3
Standard working hours	3.50	4
Family desire	4.68	5
Necessity of qualified personnel	4.85	6

**Table 4:** the reasons of people who want to sustain accountancy job in an organization or governmental organization

The reasons for this preference were asked to the students who want to sustain their professions belong with an accountant or financial consultant. In the responses taken for this question, "The fact that the risk of not finding customer" took place in the first row with 1.79 score where as the fact that the responsibility is low became third row with 2.24 points and the last row (Table 5).

Reasons	Average	Significance order
The fact that the risk of not finding costumer become low	1.79	1
The idea of not to succeeding lonely	1.98	2
Low responsibility	2.24	3

**Table 5:** The reasons of those who want to study accounting along with a financial consultant

The reasons of preference and obtained results about those who want to sustain accountancy with a financial consultant r are given in Table 6. The feeling of independent studying is in the first row and its score is 2.57 but the reason of family job to do the place in sixth raw with 4.96 point.

Reasons	Average	Significance order
The feeding of independent study	2.57	1
The desire of improving himself	2.62	2
Suitability to the skills	3.45	3
More earning	3.62	4
The profession with a good prestige	3.83	5
Family job	4.96	6

**Table 6:** The reasons of those who want to sustain accounting along with independent accountant

In order to determine the ideas of students about accounting, the questions about the job were asked and the answers were taken according to the fifth likert scale (1: don't agree on definitely, 2: don't agree on, 3: neither agree nor disagree, 4: agree on, 5: certainly I agree with). In the end of the assessment carried out, average scores and standard deviations are given in Table 7. Average value orienting to accounting professions of the students was realized as 3.19.

The ideas orienting to accounting professions	Mean ± SD
The effect of high finding job possibility	3.37 ±1.14
The effect of high earning expectancy	3.47 ±1.08
The effect of individual work facility	3.72 ±1.10
The effect of early start facility to work out	3.17 ±1.13
Being an enjoyable profession	2.95 ±1.25
Being a lovely profession	3.13 ±1.23
Adequacy of acquiring of its foundation even if it seems difficult	3.45 ±1.13
Being a credible profession in society	3.32 ±1.08
Offering the opportunities which will prove the success	3.14 ±1.15
Being a profession in accordance with individual structure	2.93 ±1.25
Offering the opportunities making career facility	3.19 ±1.19
Offering the opportunities employing in governmental organization	3.59 ±1.03
Offering the opportunities employing in private sector	3.60 ±1.04
Being an important profession which every sector needs	3.81 ±1.13
The effect of feeling safety by yourself because of working facilities	3.30 ±1.12
The effect of prejudices which was before learn accounting	3.20 ±1.26
Leading to boring because of difficulty of accounting	2.99 ±1.30
Existence of obstructions in front of accounting carrier	3.34 ±1.24
The effect of chance which will have another profession	2.83 ±1.29
The bad effect of low price in early times	2.80 ±1.23
The effect of opportunity of working in the big city	2.98 ±1.27
The effect of risk of independence study	3.08 ±1.16
Having long probationary period	2.77 ±1.26
The effect of round people who is accounting profession	3.18 ±1.13
The effect of being not enough accounting personal in the market	2.88 ±1.16
Rising of profession importance with the period of EU adapt	3.27 ±1.11
The effect of being intense of working hours	2.84 ±1.20

**Table 7:** The descriptive findings of students' remarks towards accountant profession

When differences between intends of continue accounting profession and students behaving interest in accounting profession were examined in the future, it has been differences between behavior of students who wants ( $\bar{X}$  =3.38) and no wants ( $\bar{X}$  =2.84) to continue this profession ( $f=122.68$ ,  $p<0.001$ ).

When the effectiveness degree of the reason of the students who don't want to continue accounting job in the behaviors orienting to the profession was examined, the correlation between them can be followed from the Table 8 in which there are correlations. There was significant relation between the attitudes of students orienting to the profession and the students who studies to become officer or police and those who don't like the accounting job (respectively  $r=0.208$ ,  $p<0.01$  ve  $r=0.178$ ,  $p<0.01$ ). Similarly, there was significant relationship between the students who are university graduate ( $r=0.175$ ,  $p<0.05$ ) and the students who attend to vocational school and who want to make vertical transition to the university ( $r=0.136$ ,  $p<0.05$ ) in their behavior orienting to the professions (Table 8).

<b>The reason of not to desire for carrying on accounting profession in future</b>	<b>r</b>
Not to enjoy profession of accounting	0.208**
To study for becoming university graduate	0.175*
To study for family desire	0.114
To struggle with his/her own family	-0.067
To study for becoming a policemen or an officer	0.178**
To have a different job by making vertical transition	0.136*
Dissatisfaction of accounting	-0.052

**Table 8:** the correlation between those who don't want to continue accounting job and behaviors of their orienting to the profession

\*: significant at  $p < 0.05$ ,

\*\* : significant at  $p < 0.0.1$

When the relationships between behaviors orienting to the profession and the reasons of those who don't want to continue along with a independent accountant was examined, it was found out that there was relationship with only family job and there was no meaningful relationship between other reasons.

<b>The reason of those who want to continue along with independent accountant and financial consultant</b>	<b>r</b>
The feeling of independent work	-0,063
The desire of improving himself	-0,094
Suitability to the skills	0,077
More earning	-0,104
The job with prestige	0,040
Family profession	0,205**

**Table 9:** the relations between behaviors orienting to the profession and those who want to continue along with independent accountant and financial consultant

\*\* : significant at  $p < 0.0.1$

According to the results, due to only family profession, there was significant relationship between financial consultant and working idea with financial consultant. According to this, the behaviors of orienting to the profession of the students who have relatives in their families or financial consultant or independent accountant have increased positively. So, they desire to continue the profession along with a independent accountant or financial consultant. Among other variables, there was not any relationship. There is no relationship between behaviors of theirs to the profession and other alternatives of the students. In the research, there was no relationship between student's behaviors and demographic features. In other words, all the students perform similar behaviors.

According to the research conclusions, there is relationship between the preference of professional field and behaviors of profession. But, there is no correlation between demographic features and preference to profession and behaviors orienting to the profession.

## Results and Discussion

In order to determine the relationships between the ideas about accounting profession and personal features of the students receiving accounting vocational training, the results obtained from the study carried out for the students of Pamukkale University Faculty of Economics and Administrative Sciences and Vocational College of Oltu department of accounting of Atatürk University and Niğde University Vocational College are as follows.

Most of the students have wanted to continue their profession. 43.2 % of these expressed that they thought to work in an organization or enterprise. 40.3 % of these students are in the opinion of being independent accountant or financial consultant. The most important reason of the students who want to work in organizations originates from their loving professions.

They accept as a tool being a graduate of university or advantage of the facilities.

Based on these conclusions, these suggestions should be made: It is very striking that the students doesn't have positive behavior against accounting profession. Positive sides of the job should be expressed to the students who receive accounting training in all over the world. Some programs may be performed. When the behaviors of these who are on the duty of being accountant were taken into consideration, this is thought that they don't have enough knowledge about accounting in practical life. So carrying out stay program effectively and giving homework to the students diving application about sector or application may contribute to the profession positively if some assignments are given.

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