

# Image of Accounting Profession among Vocational School Students

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**Abstract:** *Many researchers have been conducted on the profession of accounting, though there aren't many researches in the literature about how accountants are perceived, and what the image of accounting is in the society. In this context, the purpose of the present research is determining the image of accounting among vocational school students, who are likely to be a member of the profession in the future. Accordingly, Draw-a Scientist Test (DAST) developed by Chambers was implemented on 155 students who study at the department of accounting in vocational schools. With this test, students were asked to draw the pictures of the members of accounting profession. Then, these drawings were analysed and the image of accounting was determined in accordance with some indicators. Description method was adopted for data analysis. Student answers were coded, and frequency distribution was presented. The findings of the present research revealed that, the image of accounting was both positive and negative among vocational school students. The findings were compared with related literature and suggestions were offered.*

**Keywords:** accounting profession, image of accounting profession, vocational school students, accounting students.

## 1. Introduction

The program of Accounting and Tax Practices is one of the most preferred programs in vocational schools. The purpose of the program is training qualified personnel to meet intermediate staff need for accounting and pre-accounting of industrial, commercial and service businesses, and financial institutions. In this context, the objective of accounting program is providing students with knowledge, skills and application skills required in the profession. From the perspective of the students, who are likely to perform accounting as their profession in the future, it is of utmost importance that, how they perceive accounting profession and what the image of accounting profession in their minds are determined.

The related literature involves many previous studies presenting the accounting image in different ways and focusing on the image.

Beardslee and O'Dowd (1961) conducted a study on college students in the USA and reported that students perceive scientists as different individuals with superior intelligence, who try to expand their knowledge and search the truth, are not interesting, indifferent to arts, and don't obey the rules.

Ewing, Pitt and Murgolo-Poore (2001) found their research that members of accounting profession have the most serious looks among the members of all professions. They carried a 5-year content analysis based on the photographs published in Business Review Weekly (BRW) and reached at different conclusions on the image of accountants.

Hunt et al (2004) conducted a research on "albu" students and found that they members of accounting profession are considered as individuals, who are not flexible or interesting but detail-oriented.

Hoffjan (2004) studied the role of the accountant through content analysis. According to the findings of the research that is based on the ads related to management accountants,

accountants are defined as employees who are aware of their tasks, loyal to their organizations, and well organized in their jobs. Additionally, they are defined as inflexible, passive and uncreative employees, which can be examples for the negative image of accountants.

Byrne and Willis (2005) conducted a research in Ireland and defined accounting as a profession, which is traditional, boring, and of distinctive borders. They also found that students, who didn't have accounting education were considered as more boring than the ones who had this education, and students' perceptions were affected by the way classes are conducted, their educators and the media.

According to Danziger and Eden (2006), who conducted a study in Israel, reported that accounting profession member perception of students, who hadn't interned in accounting, varied negatively compared to ones who had.

Baldvinsdottir et al. (2009) tried to define the changes that the image of accountant had gone through in the last 40 years, in the expressions used in accounting software advertisements published in Chartered Institute of Management Accountants. According to their findings, accountants were defined as responsible and rational individuals in 70s and 80s. In 90s, accountants were considered as trained men of duty. The advertisements in the recent years described them as more hedonistic individuals. In general terms, the change was from modern towards over-modern.

Albu et al. (2011) tried to develop a test to be used in different environments to define and analyse the stereotype of the accountants. In this context, they analysed the accountant image in the framework of territorial, regional and cultural differences, and tried to define the factors that result in the differences.

Clement et al. (2012) reported in their study that the society mostly perceived accountants negatively and they were

defined as boring, simple, unimaginative, certain and stereotyped individuals who were bound to rules.

Cernusca and Balaciu (2015) conducted a study in Romania to present students' perception of accountant image and accounting profession and studied the effects of these on career choices.

Katrinli, et al. (2010) studied the effects of gender factor on accounting profession in Turkey. They detected important differences in accountant stereotypes between men and women.

Ekşi, Özçalıcı and Büyükkonuklu (2011) examined the perceptions of accounting profession among accounting students in terms of different genders and educational backgrounds.

Albez and Bilici (2012) tried to define perceptions related to accounting profession among students of vocational schools, departments of accounting and tax practices.

The study conducted by Şenol (2014) obtained findings related to how accounting profession is perceived by the society.

The test named DAST, which was developed by Chambers (1983), tries to define students' perceptions of scientists through drawings. Chambers (1983) conducted a study on 4800 children from the USA, Australia and Canada, and found that scientists were generally perceived as male individuals with lab coats, glasses, beard, messy hair, who are busy with their experiment tools.

Dikmenli et al. (2010) implemented DAST on 227 high school students, and their findings presented neither negative nor positive images, which were similar to findings in the related literature.

Nuhoğlu and Afacan (2011) asked for primary school students' opinions of scientists through DAST and obtained different findings.

Kara and Akarsu (2013) tried to define primary school students' opinions of scientists in terms of grade level and gender variables through DAST. According to their findings, students' perceptions of scientists were mostly stereotyped, as male scientist with lab coat and glasses, etc.

Review of the related literature for studies conducted in Turkey shows that there haven't been many studies presenting the accountant image directly. Accordingly, presenting the accountant image in students' heads, and developing suggestions for a better understanding of the profession is of utmost importance for the future of accounting.

## 2. Method

The purpose of the present research is determining the image of accounting among the students, who study in different programs that offer training on accounting, in terms of different criteria.

The present research was conducted on 155 students who study at the department of accounting and tax practices in Selçuk University Cihanbeyli Vocational School. 91 (58.7%) of the participants were female, and 64 (41.3%) were male. The average age of the students was 20.7 years (range 18–25).

Data collection tool used for the present research is based on Draw-a Scientist Test (DAST), which was developed by Chambers (1983) in order to reveal student perceptions of scientists. In accordance with the purpose of the present research, accounting profession member was selected instead of accounting scientist. This test was first developed by Chambers (1983), and it has been used in many researches in order to analyse scientist images of students in terms of various criteria. In this method, students are asked to draw the picture of a scientist on a white paper. Then these drawings are analysed using seven standard indicators.

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- Appearance features (suit, office equipment etc.)
- Technology symbols (computer, calculator, telephone etc.)
- Knowledge symbols (files, commercial books etc.)
- Gender (female, male)
- Work place (internal, external)
- Working environment
- Facial expressions (happy, unhappy)
- Age of the accountant

Students' perceptions of accountants are presented in frequency and percentage values. Answers to open-ended questions were coded and some samplings are offered. DAST was re-organized in accordance with the present research, and used as data collection tool. Four questions were asked in order to reveal students' perceptions of accountant image. Related researches in the literature were utilized while preparing these questions (Chambers, 1983; Song & Kim, 1999; Thomas & Hairston, 2003). Students had 40 minutes to answer the questions.

## 3. Findings

Findings obtained through analyses will be presented in the framework of the criteria used to evaluate the drawings for the accountant.

**Appearance Features**

The findings related to appearance features are presented in Table 1. According to the findings, students reflected their image of accountants with office equipment (table, chair, seat, cabinet etc.) (n:151, %97.4), in suits (n:46, %29.7), safe box (n:18, %11.6), briefcase (n:17, %11.0), and glasses (n:4, %2.5).

**Table 1:** Frequency and Percentage Values for Appearance Features

Criteria	n	%
Office equipment	151	97.4
Suit	46	29.7
Safe box	18	11.6
Briefcase	17	11.0
Glasses	4	2.5



**Figure 1:** An accountant in suit working in the office (Student 64).

Fig. 1 shows an accountant in suit working in an office full of office equipment. The participants of the study conducted by Ewing, Pitt and Murgolo-Poore (2001) described accountants as “grey” individuals wearing grey suits.

**Technology Symbols**

Findings related to technology symbols drawn by students are presented in Table 2. Most frequently used technology symbols respectively are; computer (n:130, %83.9), telephone (n:39, %25.2), calculator (n:23, %14.8), printer (n:11, %7.1), clock (n:10, %6.5), fax machine (n:7, %4.5), TV (n:7, %4.5), and air conditioner (n:6, %3.9). Fig. 2 includes such technology symbols as computer, telephone, clock, etc.

**Table 2:** Frequency and Percentage Values for Technology Symbols

Criteria	n	%
Computer	130	83.9
Telephone	39	25.2
Calculator	23	14.8
Printer	11	7.1
Clock	10	6.5
Fax Machine	7	4.5
TV	7	4.5
Air Conditioner	6	3.9





Figure 2: Technology symbols (Student 4).

### Knowledge Symbols

Findings related to knowledge symbols drawn by students are presented in Table 3. Knowledge symbols used by students are files (n:116, %74.8), commercial book (n:38, %24.5), magazine (n:8, %5.2), and newspaper (n:5, %3.2). As presented in Fig. 3., files and commercial books are knowledge symbols that were included in many of students' drawings.

Table 3: Frequency and Percentage Values for Knowledge Symbols

Criteria	n	%
File	116	74.8
Commercial Book	38	24.5
Magazine	8	5.2
Newspaper	5	3.2



Figure 3: Knowledge symbols (Student 73)

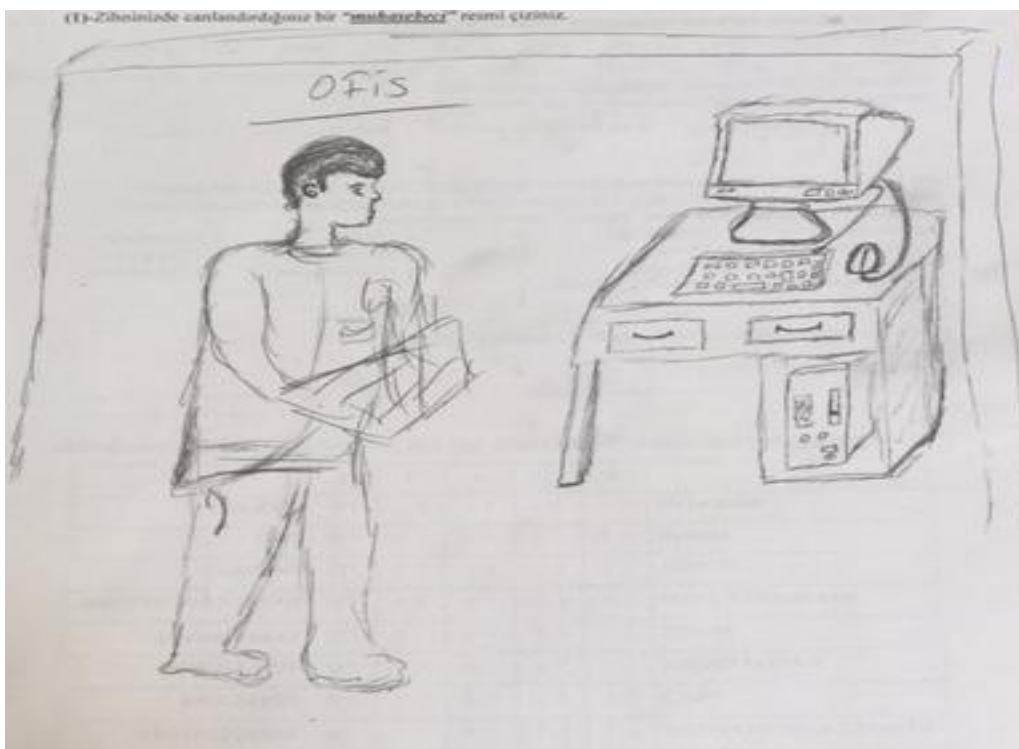
### Gender

Findings related to gender of the accountants drawn by students are presented in Table 4. 74.8% of the students drew male, 18.1% drew female, 4.5% drew both male and female accountants, while 2.6% didn't specify any gender for the accountant they drew. Students described accountants

mostly as male individuals in their drawings (Fig. 4). Similarly, study conducted by Katrinli, et al. (2010) found that accounting profession is considered as a male-dominant profession.

**Table 4:** Frequency and Percentage Values for Gender

Criteria	n	%
Male	116	74.8
Female	28	18.1
Male and Female	7	4.5
Indeterminate	4	2.6



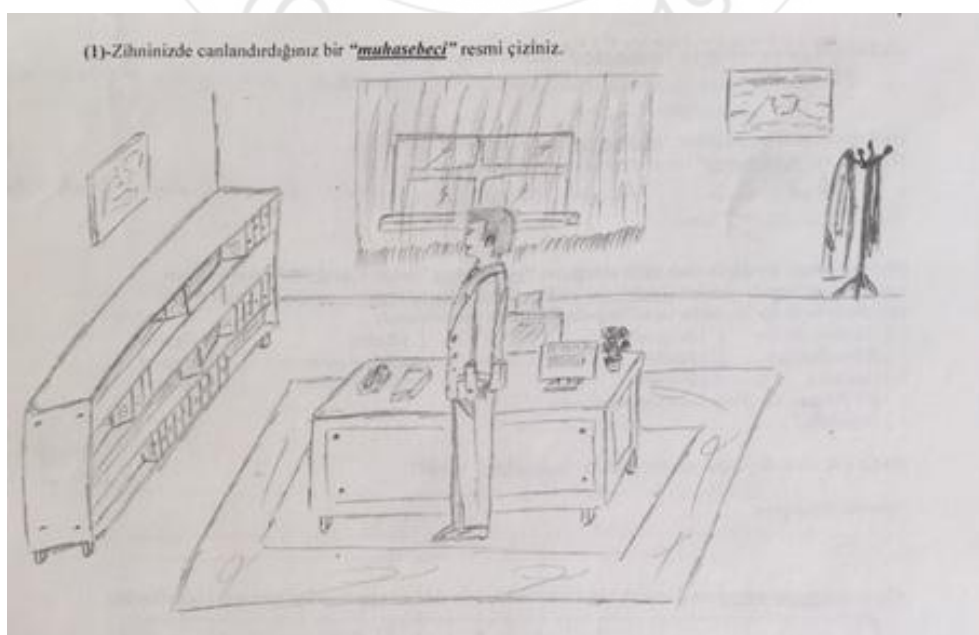
**Figure 4:** Male accountant (Student 65).

### Work Place

Findings related to work place of the accountants drawn by students are presented in Table 5. A great amount of students (92.9%) drew offices as work place. Other than those, work place drawn by the students are tax office (n:11, %7.1), prison (n:7, %4.5), and notary's office (n:4, %2.6). As presented in Fig. 5., students mostly preferred offices as work places.

**Table 5:** Frequency and Percentage Values for Work Place

Criteria	n	%
Accounting Office	144	92.9
Tax Office	11	7.1
Prison	7	4.5
Notary's Office	4	2.6



**Figure 5:** An accountant working in an office (Student 91).

**Working Environment**

Findings related to working environment of the accountants drawn by students are presented in Table 6. Most students (n:92, %59.4) drew accountants alone. Some also drew assistants (n:56, %36.1), and customers (n:32, %20.6). Fig. 6 portrays an accountant working with his assistant.

**Table 6:** Frequency and Percentage Values for Working Environment

Criteria	n	%
Alone	92	59.4
Assistants	56	36.1
Customers	32	20.6



**Figure 6:** An accountant working with his assistant.(Student 147).

**Facial Expressions**

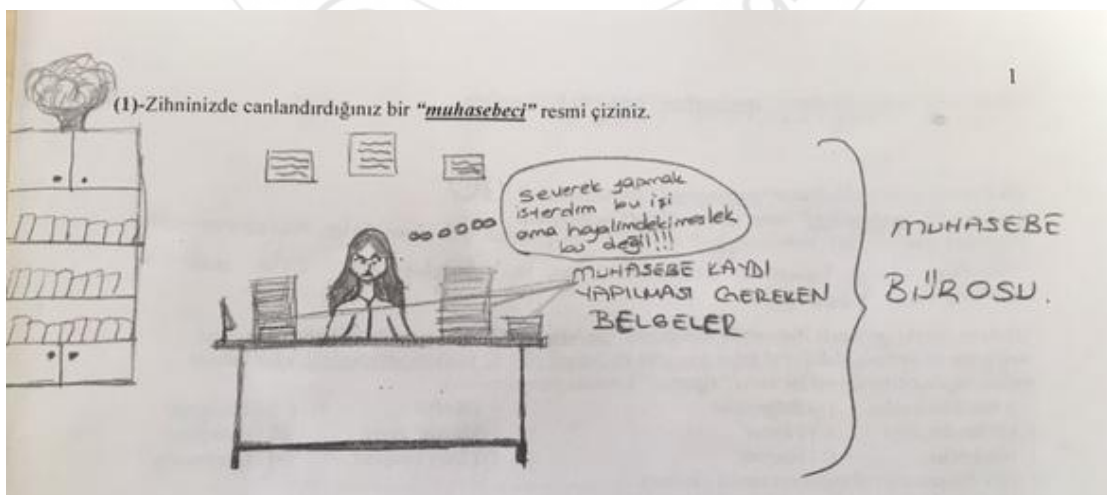
Findings related to facial expressions of the accountants drawn by students are presented in Table 7. %43.2 of the students drew accountants with happy faces, and %27.1 drew unhappy faces. Some drawings include no facial expressions.

and Willis (2005) defined accounting as a traditional, boring profession with distinct borders. Clement et al. (2012) also obtained similar findings, which define accountants as individuals, who are perceived negatively by the society, as boring, simple, unimaginative, stereotyped and rule-bound individuals.

Even the number of accountants drawn with happy expressions is high, the rate of the accountants portrayed unhappy is also statistically high (Fig. 7). According to the findings of the study conducted by Ewing, Pitt and Murgolo-Poore (2001), many students believe that only boring people would like to be accountants. The study conducted by Byrne

**Table 7:** Frequency and Percentage Values for Facial Expressions

Criteria	n	%
Happy	67	43.2
Unhappy	42	27.1



**Figure 7:** An unhappy accountant (Student 130).

**Age of the Accountant**

Findings related to age of the accountants drawn by students are presented in Table 8. Drawings were grouped in age ranges as 21-30 years old (n:86, %55.5), 31-40 years old (n:52, %33.5), 41-50 years old (n:11, %7.1), older than 50

(n:4, %2.6), and 0-20 years old (n:2, %1.3). It can be observed that the accountants in students' drawings are of similar age with themselves (Fig. 8).



**Table 8:** Frequency and Percentage Values for Age

Criteria	n	%
0-20	2	1.3
21-30	86	55.5
31-40	52	33.5
41-50	11	7.1
50 and over	4	2.6



**Figure 8:** A 27 year-old accountant (Student 72).

#### 4. Discussion and Conclusion

The present research determined vocational school students' perceptions of accountant image using DAST adaption for accountants. The following findings were obtained by analysing the drawings and answers to open-ended questions.

- Students' perception of the accountant image includes office equipment (n:151, %97.4) and suits (n:46, %29.7).
- Computer (n:130, %83.9) is a very important technology symbol in the accountant image.
- Files (n:116, %74.8), and commercial books (n:38, %24.5) are important knowledge symbols for the accountants.
- 74.8% of the students drew male accountants. 58.7% of the participants of the present research are female students, still most of them drew male accountants. This finding indicates that accounting is perceived is a male profession.
- Most of the students (%92.9) drew offices as work place for accountants. Besides, some students (n:7, %4.5) drew prisons, which indicates that these students have negative opinions for accounting profession.
- Most students (n:92, %59.4) drew alone accountants. Still, some drew assistants (n:56, %36.1) or customers (n:32, %20.6) with accountants.
- %43.2 of the accountants drawn by students were happy, while 27.1% were unhappy.
- According to 55.5% of the students, accountants are between 21-30 years old.

The roles of the accounting profession members and the accounting educators in the perception of accounting profession are undeniable. In this context, the studies conducted on both the society and the students to present the image of accounting are important for both revealing the problems and defining solutions for these problems. In order to create a more modern image for the accounting profession, accounting educators and professional organizations should work in coordination.

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