The accounting profession is in a state of flux—some might even say crisis. Recent ethical lapses, such as the Enron debacle, have called into question the professionalism of a few, tainting the reputation of many accountants. In this study, we examined the attitudes of accounting students at a comprehensive public university at the beginning and end of the curriculum. Results showed that both groups are motivated to become accountants by the desire to make money rather than by a desire to serve the public. We discuss advising implications of these attitudes, pointing out actions faculty and professional advisors can take to influence students’ reasons for entering the accounting profession.

KEY WORDS: advisor as change agent, business major, career advising, life planning, student attitudes, values education

Relative emphasis:* practice, theory, research

Following the calls for accounting-education change in the early 1990s, the American Institute of Certified Public Accountants (1999) identified desirable characteristics for students entering the accounting profession; rather than focusing solely on technical competence, they also emphasized personal characteristics such as integrative thinking and professional conduct. More recently, Wyatt (2004) pointed to a decline of professionalism in accounting and suggested two possible causes: changes in organizational culture and changes in the characteristics of new hires. Furthermore, recent ethical lapses in the accounting profession (such as that manifested by Enron, Tyco, and Global Crossing) have reinforced the notion that practicing accountants need a stronger sense of professionalism and their role in serving society.

High quality advising is an integral component in molding students’ attitudes as they begin their professional lives. McGillin (2000, p. 369) identified career and major advising as one of the key research issues in the 21st century, stating “forces for change . . . have demanded greater accountability to the life goals of students.” Upcraft and Stephens (2000, p. 77) pointed out that contemporary students are “more interested in making money; more concerned about getting a job after college; more interested in . . . business” than students were in the 1960s.

Considering those driving forces (i.e., desirable characteristics for accountants, changing student characteristics, and the importance of advising), we examined the attitudes of accounting majors at a large, comprehensive, public university in southern California. Specifically, we looked at the attitudes and beliefs that motivate those students to enter the accounting profession and at the attitude differences between students entering the accounting curriculum and students preparing to graduate. We present the results of the research along with implications for academic advising.

Literature Review

Accounting Profession

McCortney and Engels (2003, p. 136) traced the history of professionalism and the work ethic in the United States, noting that “the most common definitions [of professionals] . . . tend to portray a person who values hard work and displays personal qualities of honesty, asceticism, industriousness, and integrity. However, some employers suggest that it is becoming increasingly difficult to hire workers who have these qualities.” The Association to Advance Collegiate Schools of Business (AACSB) is the premier international accrediting organization for business programs. Its assurance of learning standards (AACSB, 2004, p. 15) also mentions the importance of “learning experiences [related to] . . . ethical and legal responsibilities in organizations and society” [emphasis added]. The standards state that undergraduate degree programs should “prepare students to . . . contribute positively in the larger society” (p. 60).

Like the more general McCortney and Engels study, most analyses of accounting-student motivation have focused on individuals’ characteristics. For example, Pritchard, Potter, and Saccucci (2004) found that students major in accounting primarily because they have good quantitative skills; Akers and Porter (2003) discussed the importance of emotional intelligence in the profession. However,
few researchers have examined the aspects of the profession that attract students to it. Most studies have focused on the characteristics of students that draw them to the accounting profession. Furthermore, most studies have focused either on entering or graduating students. We compared the two groups to let advisors and faculty members know if the experience of studying accounting somehow changes student motivation for entering the profession.

Numerous scholars have generated lists of the elements that constitute a “profession.” The Encyclopedia of Education (1971, p. 432) enumerated six criteria:

- An essential social function is performed.
- A lengthy period of training and experience is required to enter the profession.
- Practitioners are service-oriented/altruistic [emphasis added].
- There is official recognition of professional status by the government.
- The nature of service rendered makes the clients incapable of appraising it.
- There are standards of competence.

Shulman (2004) also talked about service to society as one of the essential characteristics of a profession. However, Staubus (2004) asserted that very few accounting students view the profession’s primary goal as serving society. His assertion is supported by West (2003, p. 1), who argued that “the accounting profession is beset by an inferior and incomplete notion of quality in its work, emphasizing only compliance with processing rules rather than [making] . . . accounting information a reliable guide for financial decision making.”

Metzger (2004) discussed accountants’ personal characteristics, emphasizing the various ways they must think to fulfill their obligations in the workplace. First and foremost, he discussed the ability to think as an accounting professional. Emphasizing the importance of client trust, he stated (p. 23): “Professionals often work with a high level of autonomy and accept [specific obligations] as part of their work.” He accentuates the relationship “between ethics on the one hand, and motivation, achievement and commitment on the other” (p. 23). He allows room for creative thinking in accounting, but only to the extent that a “decision is an offering to society” (p. 24).

In addition, Verschoor (2004, p. 15) cited the results of two surveys focused on accounting professionals. In the first survey, “75% of the respondents reported they experienced an instance of fraud during the previous 12 months.” “Experienced,” in this context, does not necessarily mean that the accountants themselves were perpetrators of or even involved in the fraud; rather, it signifies knowledge of or exposure to some sort of fraud. The second survey focused more on professional attitudes, revealing (p. 16):

- Sixteen percent of respondents disagreed or disagreed strongly with the statement: “Top management behaves with honesty/integrity in their business activities.”
- Nine percent noted that the demands of work “almost always” or “often” put pressure on them to act in conflict with their own beliefs and values.
- The biggest ethical shortcomings at all levels were favoritism and hypocrisy.

When practitioners are faced with ethical dilemmas, they need a strong sense of professionalism as grounding for decisions. Understanding students’ motivation for entering the profession, both as they enter the major and as they prepare to graduate, will reveal the extent of that grounding.

Advising Theory

Light (2001, p. 81) discussed the importance of good advising by stating, “Good advising may be the single most underestimated characteristic of a successful college experience. Graduating seniors report that certain kinds of advising, often described as asking unexpected questions, were critical for their success.” Asking unexpected, probing questions is at the heart of developmental advising; students’ values and attitudes can be shaped by meaningful, consistent contact with advisors who use developmental techniques.

Perry’s theory of intellectual and ethical development also informed this study (Evans, Forney, & Guido-DiBrito, 1998). Part of an advisor’s role in educating students is to move them from a position of basic duality, where students see the world dichotomously, to a position of commitment, involving “choices, decisions and affirmations that are made from the vantage point of relativism” (p. 133). Accounting students often begin their education as highly dualistic thinkers, believing that every problem has a single, correct solution. The ethical lapses noted recently in the profession reflect a more relativistic position. Evans et al. (1998, p. 132) described relativism as a state in which “all opinions no longer appear to be equally valid. . . . Knowledge is viewed more qualitatively; it is contextually defined, based on evidence and support-
ing arguments.” Without a clear commitment to a common sense of professionalism and ethical values, accounting students may enter the profession with a relativist approach to decision making that is likely to lead to ongoing unethical behavior.

**Research Methodology**

In January 2005, accounting majors at a large, comprehensive, public university in southern California completed a survey regarding their motivations for entering the accounting profession; the items were as follows:

- I have an aptitude for numbers.
- I like solving problems that have right answers.
- I like the lifestyle offered by a career in accounting.
- I like the work environment in accounting.
- I want a career with prestige.
- I want my employment to be stable.
- I want to make money.
- I want to serve the public.

Of the 112 students, 64 were taking their first course in the upper-division accounting sequence; the remaining 48 were completing their accounting degree and preparing for graduation. The survey responses were coded on a 4-point scale in which 4 = strongly agree and 1 = strongly disagree.

On the survey, we also collected demographic information on gender, educational background (where students started their college education, such as the survey institution, another 4-year school, or a community college), and employment interests (public or corporate accounting firms, governmental departments, or not-for-profit organizations).

The coded data were subjected to chi-square analysis, which is highly sensitive to the number of cases. Therefore, categories were sometimes combined to make the analysis more valid and rigorous. For example, in the demographic data, students who had started their accounting education at the survey institution were combined with students who had started their accounting education at other 4-year universities.

In the non-demographic questions, the 4-point responses were collapsed to two categories for the following items:

- I have an aptitude for numbers.
- I like solving problems that have right answers.
- I like the work environment in accounting.
- I want my employment to be stable.
- I want to make money.

Students who responded strongly agree (i.e., a rating of 4) constituted one analysis group; the other analysis group gave ratings of 3 and less. Four-point responses were collapsed to three categories for the remaining survey items:

- I want a career with prestige.
- I like the lifestyle offered by a career in accounting.
- I want to serve the public.

For those questions, the first group was comprised of those who responded with strongly agree, while the second group was made up of students who responded agree. The third analysis group gave responses of disagree and strongly disagree.

**Results**

Of the survey respondents, 62% were men. With regard to educational starting point, 60% reported having started at a community college, and 40% had first enrolled into a 4-year university. Employment interests were as follows: 44% wanted to work for corporations; 37% wanted to be in public accounting; 19% were interested in employment offered by government offices or not-for-profit organizations.

Means and standard deviations for the sample as a whole appear in Table 1. Because a 3 denoted agree, all the listed factors were motivators for students to become accountants. The strongest motivator in the sample as a whole was stable employment, while the weakest motivator was enjoying the work environment of accounting practices.

The chi-square analysis based on students’ position in the accounting curriculum produced statistically significant results for two variables. Lifestyle, \( \chi^2(2, N = 122) = 8.18, p = .02 \), and money, \( \chi^2(1, N = 122) = 6.03, p = .01 \), were statistically significant motivators. Detailed analysis showed that beginning accounting students were more motivated by the lifestyle offered by a career in account-

<table>
<thead>
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<th>Variable</th>
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<tr>
<td>Stable employment</td>
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<td>Solving problems with correct answers</td>
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<td>0.60</td>
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<td>Make money</td>
<td>3.45</td>
<td>0.61</td>
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<tr>
<td>Serve the public</td>
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<td>Aptitude for numbers</td>
<td>3.29</td>
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<td>Career with prestige</td>
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<td>Lifestyle</td>
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ning than were students preparing to graduate. The same was true regarding money: Beginning accounting students were more influenced by a desire to make money than were graduating accounting students. However, for both groups, both lifestyle and money were motivating factors, with money being a greater influence than lifestyle.

We also analyzed the data based on gender. In general, men and women showed no significant differences in motivations for entering the accounting profession. We did find some significance ($p \leq .10$) based on aptitude for numbers: $\chi^2(2, N = 122) = 4.61$, $p = .10$. Specifically, men were more likely than women to be motivated to enter the accounting profession because of their aptitude for numbers.

Conclusions

At least four conclusions arise from this study. First, professional attitudes and a service orientation are important in the practice of accounting. Second, the orientation toward public service influences accounting students to enter the profession. However, material considerations (such as monetary reward and stable employment) are more influential. Third, the educational process for future accountants influences students’ motivations for entering the profession. Fourth, both faculty and professional advisors can play an integral role in helping students develop a strong service orientation as they prepare to become practicing accountants. According to the Center for the Advancement of Standards (Gordon & Habley, 2000, 417–423):

(a) institutional goals for academic advising should include clarification of career and life goals; development of decision-making skills; reinforcement of student self-direction; (b) the formal education of students is purposeful and holistic and consists of the curriculum and the co-curriculum[;] and (c) ethical standards from relevant professional associations should be considered.

Implications for Advising

In most circumstances, advisors should follow developmental principles in helping accounting students explore their motivations for entering the profession. However, what can advisors do within the practical limitations (i.e., time constraints, lack of consistent contact with students) of most advising sessions? The following ideas may help an advisor get started:

1. Require at-risk students to receive advising and complete specific preparation assignments. Accounting majors at California Polytechnic Pomona receive advising holds if their grade-point averages (GPAs) fall below 2.2. The holds are designed to motivate these at-risk students to see an advisor before their grades drop further and they are placed on academic probation. At-risk students are required to complete specific preparatory assignments before they see an advisor, including visiting study-skills Web sites and developing a specific plan to improve their grades. That model could easily be extended into annual mandatory advising sessions for all accounting students, with preparatory assignments focused on professionalism, motivation, and ethical issues.

2. Offer developmental advising assignments in classes. Most accounting programs are highly structured and sequenced. At California Polytechnic Pomona, for example, students must complete a series of five upper-division accounting classes one at a time in a specific order (Introduction to Accounting Information Systems, three courses in Intermediate Accounting, and Auditing Theory). Because issues of motivation and professionalism cut across the curriculum, the faculty could easily incorporate developmental advising assignments in any accounting course. Assignments designed to explore various motivations for entering the profession could even be coordinated across courses.

3. Provide opportunities for student organizations. Issues of professionalism, motivation, and ethics are appropriate topics for meetings of accounting societies and Beta Alpha Psi chapters. Discussions could be facilitated by full-time advisors, faculty advisors, practicing accountants, or any combination of the three. In any of the preceding contexts, assignments and discussions could be based on current events or hypothetical cases. Students could also complete a survey similar to the one used in this study; standardized assessments, such as Holland’s Hexagon or Gallup’s StrengthsQuest, could also serve as discussion prompts or analytical lenses.

Ethical values and professional attitudes do not magically descend on accounting students as they walk across the stage and receive their diplomas. They must be developed deliberately and consistently throughout the curriculum in both classroom and advising settings. Full-time and faculty advi-
sors can collaborate to help students explore and clarify their motivations for entering the accounting profession; the effort will yield benefits in both educational and practice contexts.

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