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ACCOUNTING: PERCEPTIONS OF INFLUENTIAL HIGH SCHOOL TEACHERS IN THE USA AND NZ

ABSTRACT

A decline in enrolments in Accounting programs in the United States of America has been well documented over the last decade. Some researchers have explained that this decline is in part due to the misinformation or lack of information about the nature of accounting and the duties performed by accountants. Other studies have found that a significant number of students make their career choice decisions while at high school and that teachers are influential in this decision making process. This study replicates a US study by surveying NZ high school teachers to compare their perceptions of the accounting profession to, engineering, law and medicine based on 24 attributes of a profession. The results from this study are contrasted to those from the US study. Our findings indicate that similar to the US, NZ high school teachers have a low opinion of accounting as a career option for university-bound high school students. This implies there are significant issues for educators and the profession including a possible mismatch between the requisite skills perceived by teachers and those sought by the profession.

Elbert Hubbard, a philosopher popular early in the 20th century, made the following remarks:

"The typical auditor is a man past middle age, spare wrinkled, intelligent, cold, passive, non-committal, with eyes like a codfish, polite in contact but at the same time unresponsive, cold; calm and damnably composed as a concrete post or plaster-of-Paris cast, a human petrification with a heart of feldspar and without the charm of a friendly germ, minus bowels, passion or a sense of humour. Happily, they never reproduce and all of them finally go to Hell".[1]

INTRODUCTION

There is widespread concern that academic programmes are not retaining and attracting high-aptitude students in sufficient quantity to meet the needs of the accounting profession. Declining enrolments in accounting programmes in the United States of America have been well documented for over a decade. Arthur Andersen et al. (1989), Felton, Buhr and Northey (1994), and Hermanson et al.(1996) identified declining enrolments as indicating that the profession was becoming less attractive to students.

The formation of the Accounting Education Change Commission (Sundem 1999) was a direct response to this growing concern of the profession. The AECC sought to assist the educators bring about change through; (1) highlighting the need for change, (2) influencing the direction of change and the means of achieving it, and (3) facilitating the implementation of the changes throughout accounting programs in the United States. The need for this change to reverse the enrolment decline was acknowledged by the academic community (Garner and Dombrowski 1997) through the development of recruitment strategies (Hermanson et al. 1996), and curriculum revision (May, Windal and Sylvestre 1995). Despite these efforts, Albrecht and Sack

[1]Cited in Horngren, C.T., (1982) *Cost Accounting: A Managerial Emphasis*, 5th Ed, Prentice Hall, p350.

(2000) confirmed that the changes implemented were insufficient to stem the flow of high achieving students away from the accounting discipline in the USA.

This project seeks to replicate a US study by Hardin, O'Bryan and Quirin (2000) to ascertain the perceptions of accounting of influential secondary school teachers in New Zealand. Data from the NZ study is then compared and contrasted with the results of the US study to help identify consistent and differing perceptions. An analysis of these results will help identify the factors which influence the misinformation about what accounting is, and the duties performed by accountants.

This section of the paper outlines the background by identifying, the research question, the relevant literature and the factors which motivated the study. In Section 2 the project method is explained while Section 3 provides a summary of the results. In Section 4 the results are discussed and linked back to the relevant literature. Finally Section 5 provides a conclusion, identifies limitations of the study and discusses opportunities for further research.

BACKGROUND

Conclusions drawn from US research (Garner and Dombrowski 1997; Albrecht and Sack 2000) and albeit dated Australian research (Mathews, Brown and Jackson 1990) suggest that the decline in the number and quality of students choosing to major in accounting, may be due to:

1. the misinformation or lack of information about what accounting is and the nature of the duties performed by accountants (Garner & Dombrowski, 1997; Albrecht & Sack, 2000),
2. the perception that the accounting curriculum was predictable, routine and boring (Mathews et al. 1990),
3. student perceptions of accounting are not compatible with the "*creative, rewarding, people oriented careers that many students envision for themselves"* (Albrecht and Sack 2000, p. 29).

Albrecht and Sack (2000) suggest that misconceptions about the activities and roles of accounting professionals are caused by four factors: misunderstanding of accounting careers by high school teachers and career advisors; a mismatch between the perceived skill set and the actual skill sets required for accounting careers; the emphasis on bookkeeping in the high school accounting curriculum, and; the narrow focus on *scorekeeping* in tertiary level introductory accounting courses. The literature concerning perceptions of the accounting profession compared to other professions, and factors influencing career choice has focused on four groups in the USA: (1) high school students, (2) college students, (3) accountants and other professionals, and (4) high school teachers.

To understand why people chose accountancy as a career, Paolillo and Estes (1982) sought to systematically relate career-choice factors of accountants with other professionals, namely physicians, mechanical engineers and attorneys. In this study, they found that a significant proportion of students selecting medicine and engineering made their career choice decision at high school, whereas a greater proportion of accounting and law students deferred making their career choice decision until college. They concluded as a consequence of this finding, that the accounting profession in focusing its recruitment strategies on college students was losing access to a substantial number of recruits.

Graves, Nelson and Deines (1993) and Nelson and Deines (1995) in the Federation of Schools of Accountancy (FSA) ongoing longitudinal study on characteristics of accounting students found that approximately 30% of accounting students made the decision to study accountancy while still at high school. The study also supported the findings of The Gallup Organisation (1991), that high school teachers were second only to parents and relatives in influencing that decision.

Further related research undertaken by Felton, Bhur and Northey (1994) classified the factors which influence accountants career decisions into three groups; intrinsic rewards, salary and job market considerations. Intrinsic factors were associated with satisfaction obtained from just doing a job, such as the opportunity to be creative, autonomous, intellectually challenged etc. These were distinguished from financial rewards which are obtained from the organisation and are extrinsic to

the nature of the job itself. Job market considerations involved factors such as availability of jobs, advancement opportunities, career flexibility and job security. They found that accountants are less concerned with the intrinsic factors in making their career decisions.

Given that a significant number of students made their career choice decisions at high school and that high school teachers were second only to parents and relatives in influencing that decision, Hardin et al. (2000) undertook a study of US high school teachers' perceptions of accounting. Their study was directed to high school teachers who exercised a degree of influence on the career choice of college-bound high school students. In the same way that the Paolillo and Estes (1982) study sought to measure students perceptions of different professional groups, the Hardin et al. (2000) study sought to measure teachers perceptions of accounting, engineering, law and medicine. A total of 24 attributes of a profession, or member of a profession were included in the instrument these are presented in Table 1.

Social Status	Challenging Work
Contribution to Society	Interaction with Others
Powerful Position	Job Satisfaction
Glamorous Position	Personal Liability for Malpractice
Earning Potential	Excellent Communication Skills
Difficult Entry Requirements	Excellent Problem Solving Skills
Excellent Job Opportunities	Excellent Quantitative Skills
Excellent Advancement Potential	Quality Life Style
Excellent Advancement Potential	Quality Family Life
for Women and Minorities	Long work hours
Excellent Career for Honours	Job Security
Students	Male Dominated Profession
Level of Ethics	Interesting Work

Table 1: Attributes of a Profession (Source: Hardin, O'Bryan & Quirin, 2000)

These attributes were adapted from previous studies carried out by Paolillo and Estes (1982), Lieberman and Marquette (1986), The Gallup Organisation (1991), and the FSA studies ((Graves et al. 1993; Nelson and Deines 1995). Respondents were asked to rate on a scale of 1 to 100, each of the attributes associated with each of the four professions. The results of their study are shown in Table 2.

Attribute	Acct	Eng	Law	Med	F-Test
Accounting differs from Law, Engineering & Medicine:					
Challenging Work	69.57	88.81	85.9	95.11	60.86***
Difficult Entry Requirements	66.35	82.84	82.05	94.07	56.39***
Earning Potential	77.02	88.51	89.26	95.96	60.41***
Excellent Careers for Honours Students	76.8	92.61	85.11	94.64	35.03***
Excellent Communication Skills	53.98	61.2	92.96	75.34	77.16***
Excellent Problem Solving Skills	81.03	95.39	87.24	92.61	22.45***
Glamorous Position	46.16	66.9	76.25	87.96	73.95***
Interaction with Others	47.77	59.3	84.55	89.38	118.19***
Interesting Work	59.61	81.65	80.97	91.59	74.33***
Male Dominated Profession	69.96	86.06	80.97	91.59	74.33***
Powerful Position	57.49	70.37	83.94	89.44	84.94***
Quality Life Style	75.88	84.62	83.66	89.47	21.8***
Social Status	66.93	81.73	77.38	94.33	61.2***
Accounting differs from Engineering & Medicine:					
Contribution to Society	65.74	82.27	65.66	94.44	73.97***
Excellent Advancement Potential	73.02	80.91	75.35	80.12	5.83***
Excellent Job Opportunities	76.10	81.58	68.76	85.39	24.35***
Job Satisfaction	72.54	82.94	74.76	87.26	22.96***
Accounting differs from Law & Medicine:					
Excellent Quantitative Skills	93.81	94.02	66.33	81.15	68.15***
Level of Ethics	80.9	82.15	63.09	89.26	40.3***
Long Work Hours	74.22	75.75	83.36	93.22	40.72***
Personal Liability for Malpractice	53.7	56.18	63.73	94.82	58.13***
Quality Family Life	76.24	78.36	66.51	58.14	30.03***
Accounting differs from Medicine:					
Job Security	76.13	76.44	76.73	89.49	18.44***
Accounting similar to Engineering, Law & Medicine:					
Excellent Advancement Potential for Women	75.59	75.47	74.51	80.51	2.16

Table 2: US Results of ANOVA Test on Each Attribute. Source: Hardin, O'Bryan & Quirin (2000)

From these results Hardin et al. (2000, p. 206) concluded that high school educators in the United States of America have a 'relatively low opinion of accounting compared to other professions, as a career option for high school students'.

While no similar studies have been undertaken in NZ, the number of domestic students graduating from accounting degree programmes in NZ tertiary institutions has been declining (Wells 2003). This project seeks to ascertain whether NZ high school teachers hold similar perceptions of accounting as teachers in the United States as this may be a contributing factor to the declining number of graduates in NZ. The results will also assist the profession in better understanding how it is perceived by non-accountants and hence determine the need for strategies to promote the profession not just to potential recruits but also to those who influence the career-choice process.

METHOD

Survey Instrument

The survey instrument which sought to measure the perceptions of influential NZ high school teachers toward accounting, engineering, law and medicine identified 24 attributes of a profession, or member of a profession. This was the same instrument that was used in the US study. Respondents were asked to rate on a scale of 1 to 100, each of the attributes associated with each of the four professions.

Procedure

Five copies of the survey instrument were distributed to the principals of two randomly selected high schools in each of the 11 modified Ministry of Education districts. There are 14 Education Districts; however 3 of these have a population of less than 5 secondary schools. These 3 districts have been merged with geographically adjoining districts for the purpose of this study. The principals were asked to distribute the survey instrument to teachers who are most influential in providing career advice to university bound students. As in the original study, it was proposed to minimise a response bias resulting from this author's association with the accounting profession by not identifying the Faculty of Business as the originating

entity. Ten days before the due date for the return of the survey forms, principals were requested to remind participating staff of the return date.

Respondents

A total of 36 responses were received for an overall response rate of 33 percent; this compared favourably to the US response rate of 26 percent. Responses were received from 10 of the 11 education districts and from 17 of the 22 schools sampled. Demographic characteristics of the respondents for both studies are reported in Table 3. The NZ study revealed that the majority of the respondents (61%) held a bachelors degree, while 31% reported a masters degree as their highest degree, whereas 74% of US teachers held a masters degree. While 58% of NZ respondents were male this group accounted for only 40% of respondents in the US study. While there were only small differences in the mean ages and years of teaching experience in both studies it could be argued that the age distribution of teachers in the US survey was more evenly spread.

Table 3: Respondent Demographics

	NZ	US*
	n=36	n=128
Highest Degree Earned		
Bachelors	61%	26%
Masters	31%	74%
Other	8%	0%
Gender		
Male	58%	40%
Female	42%	60%
Age	n=48 years	n=46
20 - 29	3%	2%
30 - 39	9%	21%
40 - 49	31%	32%
50 - 59	53%	41%
Over 60	3%	4%
Teaching Experience	n=22 years	n=20 years
Less than 5	3%	6%
5 - 20	43%	47%
21 - 30	40%	35%
Over 30	14%	12%
Type of High Secondary School		
Private	6%	7%
Integrated	6%	0%
State	89%	93%
Number of Student in Year 11 - 13	n=533	n=684
Under 100	6%	5%
100 - 500	39%	46%
500 - 1000	50%	24%
1001 - 1500	6%	19%
Over 1500	0%	6%

* Source: Hardin, O'Bryan & Quirin (2000)

NZ Respondents were predominantly employed by state high schools (89%) with only 6% of the respondents employed by each of private schools and integrated schools while state school. This compares to 93% of responses being from state schools in the USA. The average number of Year 11 – 13 students at the responding high schools was 533 in NZ and 684 in the US.

RESULTS OF THE NZ SURVEY

The results of each of the 24 attributes were analysed using a one-way analysis of variance (ANOVA), with the four different professions as the factor variable and the responses on each of the 24 attributes as the response variable. The results have then been subdivided into six sections. First the results for those attributes where accounting was significantly different from law, engineering and medicine are discussed. The next four sections report on the attributes, where accounting was significantly different from one or more of the other professions. Finally, those attributes which were similar for all professional groups are discussed. The mean responses, significant differences, and overall F-Tests are reported in Table 4 for the 24 attributes and 4 professions.

In the first section where accounting was perceived to be different from all other disciplines, the respondents rated accounting significantly lower than engineering, law and medicine on 6 of the 24 attributes. From these results accounting is viewed as, not being an excellent career for honours students, being of lower social status, having relatively easy entry requirements, not requiring excellent communication skills and as providing less challenging and less interesting work. It should be noted that the differences are evenly distributed between job market considerations (excellent career for honours students, social status and entry requirements), and intrinsic rewards (excellent communication skills, challenging work and interesting work).

These findings reflect a generally unfavourable perception of the accounting profession. They suggest that the more able students with better communication skills are likely to be guided to professions other than accounting. This should be of

concern to the accounting profession, given the recommendations relating to communication skill capabilities in graduates by Arthur Andersen et al. (1989). Another of these findings, that honours students would not find accounting sufficiently interesting or challenging, gives further cause for concern to a profession which seeks to recruit the 'best and the brightest' (Garner and Dombrowski 1997).

Table 4: NZ Results of ANOVA Test on Each Attribute

Attribute	Acct	Eng	Law	Med	F-Test
Accounting differs from Law, Engineerng & Medicine:					
Social Status	61.4	73.6	74.2	89.9	18.77***
Interesting Work	49.1	81.7	72.9	85.7	30.67***
Challenging Work	64.3	85.7	77.6	90.4	20.91***
Personal Liability for Malpractice	62.6	67.1	65.7	76.4	2.46
Excellent Communication Skills	57.1	70.4	84.7	78.5	11.89***
Difficult Entry Requirements	58.2	76.4	70.4	93.1	24.25***
Excellent Careers for Honours Students	73.6	90.3	85.9	92.8	9.63***
Accounting differs from Engineering & Medicine:					
Level of Ethics	69.3	81.9	69.3	89.1	10.95***
Contribution to Society	63.6	83.2	65.8	91.4	24.28***
Job Satisfaction	70.9	83.9	76.6	85.1	6.01***
Excellent Job Opportunities	73.9	86.4	73.2	85.8	6.41***
Accounting differs from Law & Medicine:					
Interaction with Others	53.6	63.5	76.8	88.3	22.93***
Powerful Position	63.1	66.2	78.3	76.5	6.37***
Glamorous Position	47.5	58.3	72.2	69.7	7.81***
Excellent Quantitative Skills	86.9	91.9	65.1	74.5	17.29***
Earning Potential	78.4	85.8	89.4	89.7	5.81***
Accounting differs from Medicine:					
Quality Family Life	72.6	76.8	66.1	52.9	10.25***
Long Work Hours	64.7	67.1	72.1	84.4	8.81***
Job Security	80.8	84.2	82.4	92.2	3.79**
Accounting differs from Engineering:					
Excellent Problem Solving Skills	75.4	93.2	76.3	83.6	8.43***
Male Dominated Profession	60.4	86.7	61.1	62.8	19.68***
Accounting similar to Engineering, Law & Medicine:					
Quality Life Style	78.1	79.1	78.9	72.1	1.06
Excellent Advancement Potential	76.1	83.8	82.3	83.6	1.61
Excellent Advancement Potential for Women	70.6	65.7	74.7	82.1	3.02*

Another of these findings, that honours students would not find accounting sufficiently interesting or challenging, gives further cause for concern to a profession which seeks to recruit the '*best and the brightest'* (Garner and Dombrowski 1997).

Accounting was rated similar to law but significantly different from engineering and medicine on four of the attributes. Accounting and Law were rated as having a significantly lower level of ethics and providing a lesser contribution to society, with less job satisfaction and less job opportunities than provided by Engineering and Medicine.

Again the results for accounting give cause for concern, particularly with respect to the ethical dimension, contribution to society and job opportunities. These findings suggest a lack of understanding of the nature and type of work undertaken by accountants.

Accounting, law and engineering were perceived to be significantly different from medicine on three of the attributes. The respondents perceptions reflected a better quality family life, lower working hours than for medicine, while medicine provided significantly greater job security.

On five attributes accounting was rated similar to engineering but significantly different from law and medicine. Accounting was considered to have a higher earning potential and require greater quantitative skills than law and medicine. On the other hand accounting was perceived to involve less interaction with others and be a less glamorous and powerful position.

The perceived importance of quantitative skills for the accounting profession, combined with the limited interaction with others, suggest that accounting is perceived as a backroom technical procedure driven vocation, this again is inconsistent with the views expressed by Arthur Andersen et al. (1989) and the AECC (Sundem 1999).

On two attributes accounting was rated similar to law and medicine but significantly different from engineering. Engineering was considered to more male dominated with a requirement for a higher level of problem solving skills.

Of particular concern with these findings is the perceived requirement for a significantly lower level of problem solving skills, which again supports the notion that

the role and duties of accountants is misunderstood. On a positive note, the increasing role of women in the profession is being recognised.

The four professions were all rated similarly on 3 of the 24 attributes, advancement potential, advancement potential for minorities or females, and quality of lifestyle. Again these attributes provide a perception of the working environment rather than the nature and type of duties performed.

Demographic Differences

To determine whether there were any demographic differences in the responses to each attribute, the data was further analysed using a one-way analysis of variance (ANOVA), with the demographic variable as the independent variable and the responses on each of the 24 attributes as the dependent variable.

All significant ($p<0.01$) demographic differences across all four professions are reported in Table 5.

In the NZ study the main effect for gender was significant for 7 of the attributes; interesting work, challenging work, personal liability for malpractice, excellent communication skills, excellent job opportunities and excellent quantitative skills. Females rated all of these attributes higher than did males. This suggests that females had a more positive perception of professions in general than did males. While US female respondents also had a more positive perception of professions, this was identified through three different attributes: job satisfaction, job security and social status.

Of particular note was the very high standard deviation (29%) in the NZ ratings for the attribute “personal liability for malpractice’. One possible explanation for this is the differing understanding of the provisions of the *Injury Prevention, Rehabilitation and Compensation Act* 2001 by the respondents.

Three attributes had a significant main effect on highest degree earned in the NZ study. The results showed that teachers who did not hold a degree rated all three attributes significantly higher than those who held a degree. However, given the size

of the group of teachers who did not hold a degree (n=3), the results are less conclusive. The US study reported only one significant different attribute: 'advancement potential', from this group.

Table 5: Results of ANOVA Tests on Demographic Variables [1]

Mean Responses for Arttributes With Differences on Gender

Attribute	Males n = 21	Females n = 14	F-test
Interesting Work	68.15	78.16	6.87***
Challenging Work	76.19	83.92	6.3***
Personal Liability for Malpractice	61.33	77.00	10.28***
Excellent Communication Skills	67.78	79.38	9.13***
Excellent Problem Solving Skills	78.69	86.82	6.94***
Excellent Quantitative Skills	72.14	75.833	9.38***
Excellent Job Opportunities	75.55	85.92	12.45***

Mean Responses for Arttributes With Differences on Highest Degree

Attribute	Non Degree n = 3	Bachelors n = 22	Masters n = 11	F-test
Interaction with Others	90.833	68.52	69.97	5.41***
Excellent Problem Solving Skills	96.67	79.25	83.75	5.41***
Earning Potential	97.5	84.56	84.77	5.13***

Mean Responses for Arttributes With Differences on Years of Teaching

Attribute	< 5 n = 1	5 - 20 n = 15	20 - 30 n = 14	> 30 n = 5	F-test
Quality Lifestyle	40.00	78.92	69.20	76.00	6.61***
Quality of Family Life	37.50	64.67	62.86	63.00	5.04***
Glamorous position	35.00	64.48	60.54	75.00	4.01***

Mean Responses for Arttributes With Differences on Age

Attribute	20 - 29 n = 1	30 - 39 n = 3	40 - 49 n = 10	50 - 59 n = 17	60+ n = 1	F-test
Quality Lifestyle	40	70	86.25	74.12	67.5	8.58***
Job Security	100	95	85.93	82.87	100	4.17***
Personal Liability for Malpractice	77.5	44.17	68.75	74.59	45	4.06***
Excellent Communication Skills	48.75	65.83	76.1	72.84	77.5	9.13***
Excellent Job Opportunities	70	65	83.3	80.67	100	4.32***

Notes: p<.001

[1] Some of the 36 subjects did not report all demographic information

With the years of teaching attribute, there was a consistent decline in ratings on all significant attributes for the 20-30 years teaching experience group in the NZ study. The results from the under 5 and over 30 years teaching experience groups have not been explored further due to the small size of these groups (n=5). In the US study there was a significant main effect on teaching experience for the attributes: 'advancement potential' and 'job satisfaction' where respondents with greater teaching experience rated lower scores for these attributes.

While significant differences were found on 5 attributes for the teacher age variable, the small size of these groups in the NZ study makes a reliable interpretation of the data difficult. In the US study age had a significant main effect on only three attributes: 'earning potential', 'advancement potential' and social status.

Of particular interest in these findings is that while there is consistency in the overall results of both studies, there is little consistency in the demographic differences.

DISCUSSION

Using the data from tables 2 and 4 each attribute is classified according to the rating for accounting relative to the other three disciplines. This results in six different classifications: (1) accounting different from any other discipline, (2) accounting different from engineering and medicine, (3) accounting different from law and medicine, (4) accounting different from medicine, (5) accounting different from engineering, and (6) accounting similar to all other disciplines. A comparison of these classifications for both studies is shown in Table 6.

Table 6: Comparison of Attribute Classifications

	Type in NZ	Type in US
Social Status	1	1
Interesting Work	1	1
Challenging Work	1	1
Excellent Communication Skills	1	1
Difficult Entry Requirements	1	1
Excellent Careers for Honours Students	1	1
Personal Liability for Malpractice	1	3
Contribution to Society	2	2
Job Satisfaction	2	2
Excellent Job Opportunities	2	2
Level of Ethics	2	3
Interaction with Others	3	1
Powerful Position	3	1
Glamorous Position	3	1
Earning Potential	3	1
Excellent Quantitative Skills	3	3
Quality Family Life	4	3
Long Work Hours	4	3
Job Security	4	4
Excellent Problem Solving Skills	5	1
Male Dominated Profession	5	1
Quality Life Style	6	1
Excellent Advancement Potential	6	2
Excellent Advancement Potential for Women	6	6

Teachers from both studies held the same perceptions of accounting for twelve of the twenty-four attributes.

In the first section where accounting is perceived to be different from all other disciplines, teachers' perceptions were consistent for 6 of the 7 attributes identified in the NZ study. Teachers in both countries believe that accountants have, a lower

social status, less interesting and challenging work, less need for excellent communication skills, while the programmes of study have relatively easy entry requirements and are not as desirable pathways for honours students.

In the second section where accounting is perceived as different from engineering and medicine, responses were consistent for 3 of the 4 attributes. It was perceived that accountants contributed less to society, had lower levels of job satisfaction, and were less likely to have excellent job opportunities.

The most significant variance in responses was for the third section where accounting differs from law and medicine. In this section, five of the six attributes were classified as being different from all other disciplines in the US study. This suggests that NZ and US teachers have a different perception of engineering relative to law, accounting and medicine.

In the fourth section where accounting is perceived as different from medicine, the attribute 'job security' was common to both sets of findings. In the NZ study however there were a further two attributes; quality family life and long work hours which were both perceived to be different from medicine and law in the USA. This suggests that the teachers in each country may have a different perception of law.

The sixth section identified attributes which were perceived as similar for all disciplines. The common attribute to both studies was 'excellent advancement potential for women and minorities'. In addition the NZ study identified

1. 'quality lifestyle' which was considered different to all other disciplines in the US study and

2. 'excellent advancement potential' which was considered different from engineering and medicine in the US study.

In conclusion there appears to be no significant difference between the studies of teachers perception of accounting even though there is less consistency between the remaining professions.

CONCLUSION

The purpose of this study was to compare NZ and US high school teachers' perceptions of the accounting profession compared to the legal, engineering and medical professions. The literature reviewed suggests that many young persons make career decisions in high school, and that teachers are second only to parents as a source of career advice. As a consequence, high school teachers' perceptions of the accounting profession, could have a significant effect on the profession's recruiting efforts.

The findings suggest that high school teachers in both countries have a low opinion of accounting as a career opportunity relative to law, medicine and engineering. This suggests that there is likely to be a serious mismatch between skills perceived by teachers as necessary for the profession, and the pre-requisite skills sought by the profession (Arthur Andersen et al. 1989). As a consequence students who possess the skills and abilities sought by the profession, are being directed to other career opportunities.

Given the documented evidence of these perceptions of accounting it is imperative that the profession actively promotes the importance of accounting to students at college and high school (Hardin et al. 2000, p. 216). It is further advocated that the importance of accounting needs also to be promoted to key student influencers (ICAA 2002), that is parents, and high school teachers.

While the Institute of Chartered Accountants of NZ has an active recruitment programme which targets high school and university students, there appears to be no such programme which specifically targets the students' career advisors. This is in constrast to the USA where recruiting programmes separately focus on high school teachers and counsellors (AICPA 2002). The recruitment material targeted to students seeks to provide information on the duties and work environment of accountants, however promotional material directed to the world at large tends to be more branding focused. This assumes that the target audience understands the nature and type of duties performed by accountants. Previous studies (Holt 1994; Smith and Briggs 1999; Parker 2000) have highlighted the importance of promoting

the duties performed by accountants to students as potential practitioners in an effort to reduce the amount of misinformation about the profession. The results from this study suggest that the accounting profession needs to more widely disseminate this information. Specifically this information must target the people who have a key influence on students, when they are making a career choice decision, and therefore must include teachers and parents.

This study has three limitations. First, identifying high school teachers who are influential in helping high school students make a career choice is highly subjective and there can be no certainty that high school principals did in fact use this criteria in their selection process. Second, is that insufficient attention was paid to the possibility of a non-response bias. Lastly, this study makes no attempt to report on the reasons for the perceptions held by the respondents.

This project has presented two opportunities for further research. The first is to consider the grouping of attributes and also the extent to which one group of attributes may influence other groups of attributes. The second opportunity is to investigate the impact of teacher perceptions on student career choice.

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