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Somali Undergraduate Students' Perception towards the Accounting Profession

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Abstract: *This article investigated Somali undergraduate students' perception towards the accounting profession. A comparison was also made of the perceptions of male and female undergraduate students. Sixty five students were met and the demographic profile of the respondents was age, gender and marital status. Descriptive statistics for overall perceptions were presented. To analyze the perception variations based on gender the study utilized a frequency distribution. It was found that undergraduate students hold positive views of the accounting profession considering it to be interesting, prestigious and well respected profession. Both male and female students have positive perception towards the profession and both of them have perception differences in certain areas.*

Key words: *Students' Perceptions, Somali, Accounting Profession*

1.0 Introduction

Accounting profession has not experienced good press till recent times and the prior accounting literature documented that accounting is a mundane, introverted, systematic, antisocial and boring profession. Furthermore, the study of Wells (2010) found that these above-mentioned stereotypes still exist even though the role of accounting was transformed by the environmental and technological factors. Numerous researches were conducted in various countries like USA, UK, Germany, New Zealand and Turkey who were focusing on how accounting and accountants are perceived by accountants themselves, managers, colleagues, in films, books or in broadcastings, yet, the undergraduate Somali students' perception on accounting profession has not been investigated. Therefore, this study fills that geographical gap and attempts to find out:

1. The perceptions of undergraduate students towards accounting profession.
2. And if there, any, gender differences between perceptions of undergraduate students.

This research contributes to the academic debate relating to the image and the future of accounting profession and also provides guidance to the accounting professionals (in East Africa and Somalia

in particular) to develop strategies that may positively influence the future image of the accounting profession. Furthermore, the findings of this study may be used by academicians who are willing to conduct further researches in the area.

1.1 Organization of the paper

This paper is categorized into five sections; this section introduces the study. Section 2 reviews the prior literature. Methodology of the study was discussed in section 3, while section 4 reports the survey results. And the last section (5) discusses the results and concludes the paper.

2.0 Literature Review

Studies related to the stereotypes of the accounting profession and how accountants are perceived became one of the mainly published issues in accounting and business journals. For instance; Byrne and Wills (2005) investigated Irish secondary students' perception of the accounting profession. They found that Irish secondary students hold a traditional view of the profession considering it to be uninteresting, definite and compliance driven. It was also found that females have more negative views compared to males. Wessels and Steenkamp (2009) examined South African students' perception towards the accountants and they found that students perceive accountants as precise, introverted, and solitary individuals. There was perception differences of ethnic groups and no significant variations were found between male and female students. The study of Hunt, Falgiani, and Intrieri (2010) found that accountants were widely perceived as being trained in math, tax-work and focused on details. Conversely, Hassal & Tournas (2009) examined students' perception of the accounting profession. A survey research method was adopted and the data were collected via questionnaire and it was found that both Malaysian and British students view accounting as an interesting, worthwhile and noble profession. Hashim, Embong and Shaari (2012) met with fifty five form four and form three students who are taking accounting and/or commerce course(s). They found similar results compared to the Hassal and Tournas's (2009) study. In more recently, Mbawuni (2015) studied students' feelings and perceptions of accounting profession in developing countries and found that the traditional negative view of accounting

does not exist, anymore, in the minds of graduate and undergraduate students. Carnegie and Napier (2010) examined the traditional and the new accountant stereotypes, and found that accountants have a positive and negative image in traditional and modern stereotypes alike; bean counter and honest (traditional positive), bean counter and gray (traditional negative), 'creative' manipulative (modern negative) and business partner (modern positive). They also provide for each view the positive and/or the negative aspects associated. Allen (2004) investigated how business students perceived the image of accounting profession, this study was used questionnaire. His study found that accounting profession is negatively viewed by business students compared to the economics, management and marketing, furthermore, Allen reasoned the negative perception that business students have on accounting many factors including low initial incomes and more time consuming field. According to Jeacle (2008) despite a transformation in the scope of the accountant's role from 19th century clerk to 21st century consultant, the shadow of the stereotype still lingers drearily over the public conscious. Popular culture, in the form of hit television shows, has firmly entrenched the accountant in this traditional caricature.

3.0 Research Methodolgy

The main objective of this paper was to investigate the perceptions of undergraduate students on accounting profession. The study used primary data extracted from sixty five students at SIMAD UNIVERSITY's main campus. A structured questionnaire developed by Hashim et al. (2004) was adapted, slight modifications has been made by the researchers to meet the objectives of the study. Descriptive statistics for overall perceptions were presented. To analyze the perception variations based on gender the study utilized a frequency distribution.

4.0 Results

4.1: Demographic profile

Table 1 summarizes the demographic data of the respondents. The researchers met with 65 students, 55% of males and 45% of females. Majority of the respondents' age were in between 18-25, 70%. And 21% were in between 26-30 years old, and the remaining 9% were more than 30 years old. Furthermore, majority of the respondents (86%) were single, while the other 14% were married. This result showed that the majority of undergraduate students were single and between 18 to 25 years old.

Table 1: Demographic Data

Variable	Frequency	Percent
Gender		
Male	36	55
Female	29	45
Total	65	100
Age		
18-25	46	70
26-30	14	21
More Than 30	5	9
Total	65	100
Marital Status		
Single	56	86
Married	9	14
Total	65	100

Source: Primary Data, 2016

4.2 Reliability Analysis

Reliability test was conducted. Cronbach's coefficient alpha indicated that the variables were reliable as shown in Table 2. The Cronbach's alpha was .82.

Table 2: Reliability Test

Cronbach's Alpha	N of Items
.82	13

Source: Primary Data, 2016

4.3 Perceptions on Accounting Profession

Table 3 presents the results of the perceptions of undergraduate students on accounting profession. The results suggest that overall respondents like accounting with a mean score of 3.52 out of 5. This falls under 'agree' in accordance with the scale of the study. As well as the students would enjoy being an accountant with a mean score of 3.33 out of 5, neutral signal. Furthermore, the respondents believe that accounting profession is prestigious with a mean score of 4.56 out of 5. It suggests that students have positive perception towards the accounting profession as a whole. With 3.05 (out of 5) mean score, students answered that their families would like them to be accountants, and with 3.90 (out of 5) mean score students answered that accountants are not number crunchers and that accountants work with people. Moreover, students perceived that accounting involves conceptual skills and judgments with a mean

score of 4.26 out of 5. Students’ perception towards that accounting is not a rule memorization scored an average mean of 4.06 out of 5 and it indicates that students believe accounting involves conceptual skills and judgment. In question 9, students responded that accountants are interesting people with an average mean score of 3.56 out of 5, this is an indication that majority of students agree that accountants are interesting people. Furthermore, students responded that professionally qualified accountants interact with lots of people with a mean score of 3.89 out of 5. But, the majority of the students view that accounting profession is on par with medicine and law with a mean score of 2.23 out of 5. In item 13—accounting profession is well respected—scored a mean score of 3.54 out of 5 which is a positive indication. The findings indicate that students have better perception which is to be prestigious and interesting. Lastly, the average mean score of all students’ responses was 3.55 out of 5 (falls under agree in accordance with the scale of the study) which suggests that students had positive perception towards the accounting profession.

Table 3. Perceptions on Accounting Profession

	Mean	Std. Dev
I like accounting.	3.52	1.045
Accountants enjoy being an accountant	3.33	.977
The accounting profession is prestigious	4.56	.475
My family would like me to be an accountant	3.05	.651
Accountants are not number-crunchers; they work with people	3.90	.487
Accountants work with people	3.65	.615
Accounting involves conceptual skills or judgment	4.26	.543
Accounting is not just a rule memorizing	4.06	.712
Accountants are interesting people	3.56	.462
Accountants get more satisfaction in their careers	4.00	.663
Professionally-qualified accountants interact with lots of people	3.89	.607
Accounting is a profession, on par with medicine and law	2.23	.584
The accounting profession is well respected	3.54	.487
AVERAGE MEAN	3.66	.64

Source: Primary Data, 2016

4.3 Perceptions on Gender Basis

The results of Table 4 showed that 82% of female students like accounting while 79% of the males have the same perception. Female students would enjoy being an accountant with 92% and the males with 78%. Furthermore, majority of both male and female students (87% and 94% respectively) responded that accounting is not just a rule memorizing. “Accounting involves conceptual skills or judgments” answered by males and females with a percentage of 84% (males) and 74% (females). The findings suggest that both male and female students have positive perception towards the profession and both of them have perception differences in certain areas. The respondents (both male and female) have about the same perception on the statement that professionally qualified accountants interact with lots of people. 72% of female students rated positively on the view the professionally qualifies accountants interact with lots of people, while male students rated at a bit lesser percentage (69%). Furthermore, 54% of male and 78% of female students responded that accountants get more satisfaction in their careers. And only 28% of males and 17% of females view that accountants are number crunchers. The findings also suggest that both female and male students view negatively that the accounting profession is on par with medicine and law, 16% of males and 37% of female students. By comparing the responses, both of them (male and female students) have positive perceptions towards the profession.

Table 4. Perceptions on Gender Basis

Percentage Bases %	Male	Female
I like accounting.	79%	82%
Accountants enjoy being an accountant	78%	92%
The accounting profession is prestigious	62%	73%
My family would like me to be an accountant	53%	80%
Accountants are not number-crunchers; they work with people	72%	83%
Accountants work with people	88%	87%
Accounting involves conceptual skills or judgment	84%	74%
Accounting is not just a rule memorizing	87%	94%
Accountants are interesting people	76%	89%
Accountants get more satisfaction in their careers	54%	78%
Professionally-qualified accountants interact with lots of people	69%	72%
Accounting is a profession, on par with medicine and law	16%	37%

The accounting profession is well respected	81%	78%
AVERAGE	69%	78%

Source: Primary Data, 2016

5.0 Discussion and Conclusion

Accounting profession has experienced a poor image for so long. Since then, numerous researches have been conducted in various countries— focusing on the stereotypes of accounting profession and how accounting is perceived. Therefore, this study aimed at examining Somali undergraduate students' perceptions towards the accounting profession. The study found that Somali undergraduate students view accounting profession more positive compared to prior studies where students view accounting negatively. The study also found that both male and female student have positive perception towards the profession and both of them have perception differences in certain areas.

The researchers that are willing to undertake further studies in this area are advised to investigate factors effecting Somali undergraduate students' perception towards the profession and also to increase the sample of the study. Lastly, the future researches in the area should focus on how other elements of the society perceives the accounting profession.

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