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L.A. Accountant?

By Leonard A. Bacon, Trini U. Melcher and Scott Greene

Why, when college enrollments are expanding so greatly, is the number of students seeking accounting degrees remaining nearly constant?

Richard John asked this question in his 1966 article, "Predicting Success in Accounting Careers," [John, P. 16] suggesting that the woes of accounting stemmed from its poor image. Accounting wasn't a "cool" profession and hence, did not attract young people to its ranks. Today, television has glamorized the legal profession with shows such as "L.A. Law" and made the medical field appear, if nothing else, interesting with shows such as "Nightingales," "St. Elsewhere," and "General Hospital." Still however, the Certified Public Accountant remains the unglamorous, un-"cool", pencil-behind-the-ear, backroom nerd today's students dread becoming. Maybe it is reasonable that people should shun the accounting profession. After all, nobody enjoys paying taxes and the CPA stands there as the bearer of bad news. However, most high school students haven't even begun to grasp the significance of April 15 and still they dread the acronym "CPA." How did the accountant acquire the unpopular image that Richard John lamented in 1966? And how prevalent is accounting-phobia among the youth of 1990?

To answer this question, this study focuses on a national subgroup of high school students who have chosen to enter our profession. These students were asked why they had chosen to pursue a career in accounting and how they perceived the field. The answers received from these young people were enlightening. Why would these students choose to enter a profession that has been personified by the media as represented by either the feared IRS auditor or the boring CPA? This study aims to identify what attracted these young people to accounting. The students' answers indicate the "selling points" of our profession on which accountants of 1990 can capitalize to eradicate the unfavorable image of the CPA in today's society.

The Survey Group

This study focused on a group of high school students who were involved with the program Junior Achievement (JA). Junior Achievement is a program designed to expose high school students to free enterprise and

business. The interviewees consisted of 799 Achievers, randomly selected from the 1900 who attended the national high school conference at Indiana University in August, 1987. The focus, however, was on the 101 students who claimed that they will very likely pursue a career in business. Notes on the group include:

- *Intelligence:* It is fair to assume that these students are above average in intelligence and motivation because of their participation in the Program, and because most

of them were selected by a panel as being an officer in the best JA company from their respective home chapters. This group is familiar with business practices because of the training the program gives them. In particular, Finance Vice Presidents were taught how to maintain a set of accounting records for a corporation.

- *Age:* Of the 101 students who indicated that they wanted to be accountants, over 70% were juniors or seniors in high school the prior year.

- *Experience:* Of the 87 that had occupied office positions in JA companies, 38 had been VP, finance; 18 had been presidents; 9 secretaries; 10 VPs, marketing; and 12 VPs, production.

- *Demographic Makeup:* A little less than two thirds of the total 101 were female. The ethnic background of the total group was 78.2% white and 21.8% minority. The latter was comprised of 14% black, 5% Hispanic, 2% Asian and 1% native American.

- *Future Plans:* Of the total 101, there were 91 that "very likely will major in Business (e.g., Accounting, Economics, Management)" and another 7 are "somewhat likely to do so."

- *Career Influences:* Students were influenced mostly by their mothers (38), fathers (36), teachers (26) and friends (26). High school career counselors had relatively little perceived influence on students (16) in this group. In certain cases students indicated more than one person as influencing career choice.

The Survey

The Junior Achievers who are likely to become accountants were asked the 14 questions and were given seven occupational choices. Their responses are shown in Exhibit 1. Only one occupation could be chosen to answer each question.

TABLE 1
Responses to Survey Questions*

**Figures represent 101 students who intended to pursue a career in accounting. Numbers represent actual count, not percentages.*

	LAWYER	TEACHER	ACCOUNTANT	BUSINESS MANAGER	POLITICIAN	ENGINEER	BANKER
1. Which occupation do you consider the most prestigious?	27	1	20	12	25	5	11
2. Which is the most respected?	41	14	10	6	11	7	12
3. Which do you think would be the most interesting?	18	8	29	16	12	9	9
4. Which would offer the most challenge?	25	10	13	12	20	13	8
5. Which has the most opportunity to be creative?	10	43	6	5	11	23	3
6. In which would you be the most useful to society?	9	31	18	4	18	3	18
7. In which can you make the most money?	46	6	14	7	18	4	6
8. Which occupation interferes most with family life?	6	10	6	5	64	2	8
9. In which would you work the longest hours?	20	13	19	18	23	4	4
10. Which provides the most opportunity for advancement?	15	7	24	24	16	7	8
11. Which provides for a better lifestyle all around?	20	9	22	7	20	7	16
12. Which occupation would give a minority person the most opportunity for advancement?	13	17	13	17	8	19	14
13. Which occupation would give a woman the most opportunity for advancement?	16	33	19	16	6	3	8
14. Which occupation receives more coverage on television and newspapers?	10	2	5	1	77	2	4

They were not blinded by the glamour television ascribed to other professions, but rather chose to concentrate on a more practical road to success.

As may have been expected, the exciting image of the legal professional on television garnered the most votes as the *most prestigious, most respected* occupation involving the *most challenge* and *most money*. Teaching was selected by this group as allowing the *most opportunity to be creative* and was deemed the *most useful to society*. Politicians were seen as those who must *work the longest hours*, have a job which *interferes the most with family life*, and experience the *most news coverage* of all the professions.

More important, however, this study shows something significant about those 101 Junior Achievers who wanted to pursue a career in accounting. Responses suggest that in choosing their profession, these students were willing to put aside the general perceptions they had of accounting as compared with other more visible professions, and instead focus on what the career held for them personally. Accounting rewarded them particularly in terms of a *better lifestyle all around* and the *opportunity for advancement*. These are not benefits that can be glamorously captured on the silver screen, but these young people nevertheless were able to discern the positive offerings of the accounting profession and so for them, accounting became the *most interesting* occupation.

Conclusions

This group of Junior Achievers chose to pursue a career in accounting because it promised them realistic benefits in the future. They were not blinded by the glamour television ascribed to other professions, but rather chose to concentrate on a more practical road to success. Richard John wrote in 1966, "Large majorities of high school

students have not heard about the rewards of careers in accounting." For this group of students, the conclusion must be that the program Junior Achievement itself has given them insight into the benefits of the accounting profession. The program calls in CPAs, as well as other professionals, to talk about their careers. Apparently, this has been a key factor in their positive impressions of the profession.

In contrast to 1966, this country is no longer host to an ever increasing body of young people. High school graduates are decreasing in numbers every year (The Teacher's Almanac, 1986-1987). In the foreseeable future, the accounting profession faces a shortage of CPA's. Unless the image of the CPA is made more palatable for today's youth, a great deal of talent might be lost to the more "glamorous" fields of law, for example. The best way to remedy the situation is to go to the students directly. Junior Achievement is but one vehicle through which CPA's can speak to young people. Accountants are always warmly received at school career programs, economics classes, as well as extra-curricular programs

such as JA. The most important step that can be taken is to show today's young people that accountants are neither nerds nor the feared IRS auditors, but rather representatives of a respected profession that can offer a great deal to today's bright students. In this way, accountants can ensure a supply of talented CPA's in the future and the strength of the profession in the years to come.

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John, Richard C., "Predicting Success in Accounting Careers," Wisconsin CPA (Winter, 1966); pp. 16-17.

The Teacher's Almanac, 1986-1987, Ed., Sherwood Harris & Lorna Harris, Facts on File Publication, (New York, New York), p. 349.

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