The First Course in Accounting: Students’ Perceptions and Their Effect on the Decision to Major in Accounting

ABSTRACT

Little empirical evidence exists regarding students’ perceptions of the first course in accounting and the effect of these perceptions on deciding whether or not to major in accounting. The purpose of this study is to begin examining student perceptions regarding the first accounting course and how those perceptions relate to selection of accounting as a major. The study separately examines initial perceptions and changes in perceptions over the semester for intended accounting and non-accounting majors, and assesses the association of individual accounting instructors with changed student perceptions. We then examine the relationship between perceptual changes, final grades, and individual instructors on decisions to major in accounting.

Responses from 331 introductory financial accounting students from two universities indicate that while intended accounting majors perceived the course more favorably than non-accounting majors at the beginning and end of the semester, both groups exhibited relatively positive attitudes toward the course. However, these attitudes were similarly less favorable by the end of the course for both groups. We also found evidence of the important role individual instructors play regarding changing student perceptions and selection of accounting as a major. The analyses for selection of accounting as a major indicate that the decision depended on initially intending to major in accounting, performance in the first course, and individual instructors, but not on changes in perception regarding the first course.