

A STUDY OF BUSINESS STUDENTS AND THEIR ATTITUDES  
TOWARD ACCOUNTING AND OTHER BUSINESS AREAS OF  
STUDY AT VIRGINIA POLYTECHNIC INSTITUTE

by

Herbert L. Graham

Thesis submitted to the Graduate Faculty of the  
Virginia Polytechnic Institute  
in partial fulfillment for the degree of

MASTER OF SCIENCE

in

Accounting

APPROVED:

Chairman, Dr. Ronald J. Patten

Dr. William J. Gasty

Dr. Floyd Beams

Dr. Irwin Weinstock

May, 1968

Blacksburg, Virginia

TABLE OF CONTENTS

	Page
ACKNOWLEDGEMENTS . . . . .	iv
LIST OF TABLES . . . . .	vi
Chapter	
I. . . . .	1
Introduction	
Purpose of Study	
Limitations	
Methodology	
The Sample	
Technique for Analyzing Data	
Chapter Development	
II. A STATISTICAL IMAGE OF THE COLLEGE OF BUSINESS STUDENT . . . . .	14
Influences on Selection of Major Areas of Study	
Graduate Plans of Students	
Other Student Factors	
The College Image	
Summary	
III. THE FUTURE ACCOUNTANT . . . . .	44
Influences on Accounting Majors	
Students Lost by Accounting	
The Students Gained by Accounting	
Summary of Students In and Out of Accounting	
The Accounting Major	
How Students View the Accounting Department	
Summary	
IV. SUMMARY AND RECOMMENDATIONS . . . . .	69
College of Business Students	
The Accounting Student	
Summary	
Recommendations	

	Page
BIBLIOGRAPHY . . . . .	81
APPENDICES . . . . .	82
A. The Questionnaire	
B. Tables Illustrating Frequency Distribution of Response to Questions	
VITA . . . . .	123

### ACKNOWLEDGEMENTS

The writer wishes to express his sincere thanks to  
and for their helpful  
criticism in the preparation of this thesis. Particular  
thanks are due to and

gave valuable assistance in preparing  
the questionnaire for this study and offered helpful  
criticism during the preparation of this paper.

made excellent criticism during the  
finalization of this thesis.

Further thanks are offered to

, the College of Business  
faculty members who assisted when the questionnaire was  
administered.

The writer offers thanks to the College of Business  
for making funds available to have the data tabulated by  
the Computer Center, to and the  
staff at the Computer Center for the time spent in tabu-  
lating the responses.

The author wishes to express his appreciation to  
who through untiring efforts and  
patience typed the draft and final manuscript.

LIST OF TABLES

Table	Page
I. The Choice of Business Administration Juniors and Seniors When Admitted to College Study . . . . .	16
II. Index of Preferability Upon Admittance And Final Selection of Major Field . . .	18
III. Changes in Major Field . . . . .	20
IV. Influences on the Selection of a Major Area of Study . . . . .	21
V. Influences on Change of Major Area of Study . . . . .	24
VI. Graduate Study Plans of Students . . . . .	27
VII. Comparison of Original Entrants and Transfer Students . . . . .	29
VIII. Background of Students' Paternal Occupations . . . . .	33
IX. Students' Image of Average Grade in Major Areas of Study . . . . .	35
X. Students' Image of Graduating Seniors Starting Salary . . . . .	37
XI. Students' Beliefs on Employment Opportunities . . . . .	39
XII. Students' Recommendation of Their Selected Field . . . . .	41
XIII. Accounting Majors' College Choice as Freshmen . . . . .	46
XIV. Factors Influencing Students to Select Accounting Major . . . . .	48

Table	Page
XV. Factors Influencing Students to Leave Accounting Major . . . . .	50
XVI. Students Transferring from Accounting Preference . . . . .	54
XVII. Students Transferring into Accounting Preference . . . . .	55
XVIII. Q.C. Average of College of Business Respondents . . . . .	58
XIX. Background of Students' Paternal Occupations . . . . .	62
XX. Non-Accounting Students-Regarding Employment Opportunities . . . . .	66
XXI. Summary of Questionnaire Respondents . . .	91
XXII. Plan of Respondents in Regard to Attend- ing Graduate School . . . . .	92
XXIII. Q.C. Average of Respondents . . . . .	93
XXIV. Grapevine Contacts Indicating Difficulty in Various Course Sequences . . . . .	94
XXV. College Enrolled in as Freshman . . . . .	95
XXVI. Preferred Major on Entrance in College of Business . . . . .	96
XXVII. Major Influences of Students' Selection of Major . . . . .	97
XXVIII. Reason for Students' Change from Original Preference to Selected Major . . . . .	98
XXIX. Students' Belief in Employment Opportunities	99
XXX. Imagined Average Grade Earned by Students in Accounting Study . . . . .	100
XXXI. Imagined Average Grade Earned by Students in Business Education Study . . . . .	101

Table	Page
XXXII. Imagined Average Grade Earned by Students in Economics Study . . . . .	102
XXXIII. Imagined Average Grade Earned by Students in Finance Study . . . . .	103
XXXIV. Imagined Average Grade Earned by Students in General Business Study . . . . .	104
XXXV. Imagined Average Grade Earned by Students in Management Study . . . . .	105
XXXVI. Imagined Average Grade Earned by Students in Marketing Study . . . . .	106
XXXVII. Imagined Average Grade Earned by Students in Public Administration Study . . . . .	107
XXXVIII. Imagined Starting Salary of Graduating Senior in Accounting Study . . . . .	108
XXXIX. Imagined Starting Salary of Graduating Senior in Business Education Study . . . . .	109
XL. Imagined Starting Salary of Graduating Senior in Economics Study . . . . .	110
XLI. Imagined Starting Salary of Graduating Senior in Finance Study . . . . .	111
XLII. Imagined Starting Salary of Graduating Senior in General Business Study . . . . .	112
XLIII. Imagined Starting Salary of Graduating Senior in Management Study . . . . .	113
XLIV. Imagined Starting Salary of Graduating Senior in Marketing Study . . . . .	114
XLV. Imagined Starting Salary of Graduating Senior in Public Administration Study. . . . .	115
XLVI. Preference for Study in Major Field on Entrance to College of Business . . . . .	116
XLVII. Level of Education that Student Decided on Major Area of Study . . . . .	117



Table	Page
XLVIII. Students' Advice to Brother Regarding Major Area of Study . . . . .	118
XLIX. Sex of College of Business Respondents. .	119
L. Paternal Occupations of College of Business Students . . . . .	120
LI. Student Classification of Home Community . . . . .	121
LII. Paternal Salary of College of Business Students . . . . .	122

## CHAPTER I

### AN INTRODUCTION TO THE STUDY

This thesis is a study concerning vocation preferences of college students. Interest in the predictability of vocation preference of people has been increasing, especially in recent years. Such interest has been particularly strong among psychologists and sociologists. One prominent vocational psychologist has observed that:

. . . we need to learn whether or not personal and perceptual dimensions are predictive of any important vocational behavior such as changes in major field from college entrance to graduation, entry occupation, . . . .<sup>1</sup>

A sociologist or vocational psychologist might well consider the research for this thesis an image or perception study, in that the investigation does review the image which current junior and senior students, in the College of Business at Virginia Polytechnic Institute, have of the various major areas of study within the college. It also reviews the major factors that influence these students in their selection of a major field.

---

<sup>1</sup>John Holland, Comment on Job Perceptions in Relation to Vocational Preference, by George Gonyea, Journal of Counseling Psychology, Vol. 10 (Spring, 1963), p. 26.

The students, in their daily lives, collect various bits of information, and from this information they form images. The entire College of Business is never seen by them; instead, they form an image of the various areas of study by fitting together bits and pieces of information, as in a puzzle.

Through their own perception, some information is weighted heavier than other information. Litterer writes that each individual develops "thresholds" or "barriers" which regulate the flow of information reaching the individual's consciousness. This of course varies with the person, his interest, and his existing image.<sup>2</sup>

An underlying influence on these thresholds or barriers may be human needs. A. H. Maslow outlines five basic needs of men and lists them in hierarchical order. Activation and satisfaction processes take place on each need in a hierarchical order, that is, each need category, beginning with the physiological need, is activated and somewhat satisfied before the next higher need is activated. Maslow's concept of needs that lead to motivation by men are in the following order:

1. Physiological needs

---

<sup>2</sup>Joseph A. Litterer, The Analysis of Organizations (New York: John Wiley & Sons, Inc., 1965), p. 21.

2. Safety needs
3. Belonging or membership needs
4. Esteem needs
5. Self-actualization needs<sup>3</sup>

G. C. Gonyea writes that people tend to prefer occupations which they visualize as meeting their needs, and they perceive need satisfaction potential in occupations which they prefer. There is, in his belief, a continuous interaction between job preference and job perception. Gonyea qualifies the notion by saying that it may well be that preference may precede and even influence the individual's perception. Different job perceptions do not necessarily reflect different needs--many other factors may be involved, e.g., information about jobs. As a result, an occupation-choosing individual may persist in a choice which he unrealistically believes will meet his needs.<sup>4</sup>

D. E. Super advances the theory that occupational choices are acts in implementation of a self concept. The person choosing an occupation, according to Super, does so in the belief that the roles he will play in that occupa-

---

<sup>3</sup> Ibid., pp. 26-28.

<sup>4</sup> George E. Gonyea, "Job Perceptions in Relation to Vocational Preference," Journal of Counseling Psychology, Vol. X, No. 1 (Spring, 1963), p. 24.

pation will be consistent with his picture of the kind of person he is. Choices will be made so that, insofar as such constraints as economic necessity permit, occupational roles and self concept will be compatible.<sup>5</sup>

During the last thirty years many diverse and conflicting theories of occupational development have been formulated. Hoppock in his book, Occupational Information, reviews eighteen such theories, ranging from socio-economic explanations to psychoanalytic interpretations of the vocation development process.<sup>6</sup> In almost all of these theories the greatest emphasis has been placed upon linking vocation choice with personality development. Unfortunately, none of these theories have been able to generate any significant body of research which can satisfactorily explain the total pattern of career choice and development.

Recently some emphasis has been pointed in another direction, one of identifying extraneous influences that may bear on vocation choice. The Accounting Careers Council is one such group that is studying in this area.

The Accounting Careers Council composed of members of

---

<sup>5</sup>Donald E. Super, "The Criteria of Vocational Success," Occupations, The Vocational Guidance Journal, Vol. XXX (October, 1963), pp. 5-8.

<sup>6</sup>Robert Hoppock, Occupational Information (New York: McGraw-Hill Inc., 1963).

the American Accounting Association, The American Institute of Certified Public Accountants, The Financial Executives Institute, The Institute of Internal Auditors, and The National Association of Accountants, was formed in 1959. During its first five years of existence the Council worked at the local, regional, and national level to encourage promising young men to enter collegiate education for accountancy and financial management. The work in these early years was centered primarily around the creation and/or revision of career brochures and their distribution.

In 1965 the Council found that a deficiency of knowledge existed as to what factors are influential in the career choice of promising young men. The Council, in order to provide a starting point, questioned the Beta Alpha Psi (National Honorary Accounting Fraternity) membership in an effort to determine why "honors" students have been attracted to the field of accounting.

Another study was made in 1965 when the American Institute of Certified Public Accountants underwrote a restudy of data collected by the National Opinion Research Center of Chicago. This restudy was under the direction of a sociologist, Dr. Wagner Thielens, Jr. of the Bureau of Applied Social Research at Columbia University. Some of the questions investigated in this study were:

1. Are college students about to enter the accounting profession typical or quite different from other students?
2. What kind of students do we draw into the profession?
3. What kind do we lose or miss?<sup>7</sup>

The absence of knowledge, of the same type sought in the above two studies, led to the present study.

#### Purpose of This Study

The writer became interested in the problem of identifying factors leading to the selection of a major area of study while teaching elementary accounting as a graduate assistant. It was found that many students enrolled in these elementary principles courses were juniors and seniors in the College of Business. The elementary accounting course is normally taken in the sophomore year, but these students had avoided it until their junior or senior year. This observation suggests that these students had selected a major area of study prior to an introduction to accounting. Discussion with these students disclosed that their delayed scheduling of accounting was due to an appre-

---

<sup>7</sup>D. L. Misener, Abstract of Recruits for Accounting by Wagner Thielens, Jr. (New York: Bureau of Applied Social Research, Columbia University, 1965), p. 2.

hension of the accounting curriculum. This desire, to evade an early introduction to accounting, connotes an unfavorable image or perception of accounting, or at least of accounting courses.

The purpose of this thesis is to identify factors (contacts) that influence the selection of a major area of study by business students. In particular, the writer is attempting to determine what transpires during the students' freshman and sophomore years in the College of Business at Virginia Polytechnic Institute. The images and perceptions of the various areas of study would seem to be formed during these two years. This assumption seems reasonable because 77% of the students select major fields of concentration by the end of their sophomore year.

In the freshman and sophomore years, the business student is subjected to many contacts, both direct and indirect. These contacts become factors in creating an image or perception of the major areas of study. Examples of these contacts are: students, teachers, courses, etc. Information from these contacts, along with information from previous contacts, is pieced together into a picture or image by the student. This image portrays to the student the vocational opportunities (work potential, wages, etc.), as well as the work required to secure a college degree in the various major fields.



The Accounting Careers Council also set out to identify factors such as these. In their study, as in this study, factors were sought that would furnish information that, if utilized, could lead to an improvement of the accounting image, thus enhancing the chance of drawing additional promising young men into the collegiate study of accounting. The Accounting Careers Council limited its study to students selecting accounting as a major concentration, namely the "honors" students of the Beta Alpha Psi Fraternity.

Thielens' study reviews the family origins of future accountants, their campus life and interests, their academic performance as undergraduates and their encounter with accounting. It also touches on various influences during college and the importance of these influences on students' career plans. No effort is made to identify a predominant influence.

In contrast to Thielens' study, the present investigation does attempt to determine the predominant influences on the student. In order to identify the influences, not only on the student who accepted accounting as a major field, but also on the student lost to the accounting profession, it is necessary to look at the College of Business as a whole. In this way the success of accounting can be compared to that of other fields. By identifying

the factors that are influential in the students' selection of a major field, the Department of Accounting is supplied with information which is helpful in designing its instructional program and in attracting potential accounting majors.

### Limitations

The scope of this study is limited to the junior and senior students in the College of Business at Virginia Polytechnic Institute for the school year 1967-68. Due to this limitation, no analysis can be made of the influences on the student who has left the College of Business for other areas of study, nor can an analysis be made of the influences on the student who started his education in the College of Business but withdrew from college study prior to the completion of his degree program.

### Methodology

In order to conduct this study, information was gathered from a number of students. This information was secured by the use of a questionnaire.

The questionnaire is recognized as one of the most used and most abused of the data-gathering devices. Probably as much criticism has been directed at its misuse as at its use. Some people refer to it as the lazy man's way

of gathering information, even though the preparation of a good questionnaire takes a great deal of time.<sup>8</sup> In the design of the questionnaire, many things were considered. Some of these were: motivation of respondents, significance of the questions, simplicity of the responses, avoidance of unnecessary specifications or details, pertinence to the situation of the respondents, clarity of purpose and questions, and phrasing of items to facilitate summarization of responses.

The questionnaire used for the present study is presented on pages 83-89.

#### The Sample

The population selected for study is the juniors and seniors of the College of Business at Virginia Polytechnic Institute, Blacksburg, Virginia. The College of Business is composed of eight major areas of study. The student, during his freshman and sophomore years, has contact (either directly or indirectly) with many areas of study, and has, in most cases, selected his major concentration by his junior year.

The questionnaire was distributed to the students via

---

<sup>8</sup> John W. Best, Research in Education (Englewood Cliffs, N.J.: Prentice-Hall, Inc., 1959), p. 143.

the classroom in order to provide an opportunity to establish rapport with the students, to explain the meaning of items that were not clear, and to explain the purpose of the investigation. By selecting key courses and by enlisting the cooperation of the faculty, the questionnaire survey in the classroom was completed in one week.

The names of students, who responded to the questionnaire, were checked on a master list of all junior and senior students within the College of Business. This master list, secured from the Virginia Polytechnic Institute Computer Center, indicated that the College of Business junior and senior classes are composed of 120 accounting majors, 14 business education majors, 557 business administration majors, 58 economics majors, and 19 public administration majors.

First all efforts were concentrated on the classroom responses. Next, the writer visited all of the dormitories on the campus in an effort to solicit responses from those students who were not contacted in the classroom.

#### Technique for Analyzing Data

All questionnaires were checked to assure that the sample consisted of juniors and seniors only. Each questionnaire was coded for efficient processing and key punch cards were prepared for each questionnaire by the staff of

the Virginia Polytechnic Institute Computer Center.

Frequency distributions of the responses were prepared by the personnel and equipment of the Computer Center. These frequency distributions are calculated separately for (1) each area of study by class year (junior and senior), and (2) for the College of Business as a whole. Tabulations of the frequency distribution of responses to each question are shown by area of study, class year, and college total in tables in Appendix B.

Additional frequency distributions were compiled for further analysis from responses of:

1. Original entrants in the College of Business.  
(Those students entering the College of Business as freshmen.)

2. Students selecting accounting as their preferred major upon admittance to College of Business. (From the responses to Question six.)

Tabulations from these distributions and other tabulations prepared by the writer are presented in tables and illustrations throughout this thesis.

### Chapter Development

Chapter II reviews these tabulations in regard to the College of Business as a whole. This chapter portrays the students' experiences in the first two years of their

college education, the influences on their selection of a major, and their image of the various choices of vocation study available to them in the College of Business. Two indexes of preferability are presented for the major areas of study based upon (1) the student's preferred major when admitted to the College of Business and, (2) the final selection of a major by the student. The changes shown in these indexes are suggestive of the image acquired during the students' freshman and sophomore years.

Chapter III reexamines the tabulations as they apply to the accounting student and the accounting department. The movement of students into and out of accounting, the contacts on the accounting major and the moving student that may have influenced his selection of a major, are reviewed. In light of the frequency distributions, the accounting student is compared to the other students in the College of Business.

Chapter IV summarizes the findings and suggests changes that might be made in order to attract good students into accounting.

## CHAPTER II

### A STATISTICAL IMAGE OF THE COLLEGE OF BUSINESS STUDENT

The purpose of this chapter is to review answers given in the questionnaire survey of the College of Business in order to provide an insight into the experiences of students during their freshman and sophomore years. Included is (1) a resume of certain images, which the typical student acquires, of the various areas of study, (2) a review of contacts that influence the selection of his current major, (3) a discussion of the accomplishments of the various departments in the College of Business, (4) the students' plans for graduate study, and (5) various other student factors.

Responses to the questionnaire were received from 679 students. This sample represents 89% of the junior and senior students named in the master list furnished by the Virginia Polytechnic Institute Computer Center. Question one asked the student to identify his class year in the College of Business. Question seven was, What is your current major area of study in the College of Business? On the basis of the answers given to these two questions, the composition of respondents is shown in Table XXI of Appendix B.

In order to obtain information concerning vocation preference several questions were asked. Students were asked what college they entered as freshmen. In a later question the students identified their preference upon entry into the College of Business. In addition, they were asked to state their current area of study. Comparison of the answers to these questions provides the basis for observations relating to change.

Question five asked, What College were you enrolled in as a freshman? This information is summarized in Table I which indicates the freshman entry of the current juniors and seniors in the College of Business. This table reveals that 282 of the respondents originally entered freshmen study as students in the College of Business. Transferees from other colleges totaled 383 students or 56% of the students queried, and 14 students failed to respond.

Tabulations of the questionnaires of the 282 original entrants show that 97 of these students have changed their preference during early undergraduate years. These 97 combined with the 383 students transferring from other colleges account for a total of 480 or 71% of the 679 respondents. Thus, 71% of the commerce juniors and seniors have changed their preferred major at least once since admittance as freshmen. Further analysis reveals that 150 of the 383 transferees changed their preferred major



TABLE I

THE CHOICE OF BUSINESS ADMINISTRATION  
JUNIORS AND SENIORS WHEN ADMITTED  
TO COLLEGE STUDY

College Enrolled in as Freshman	Number of Respondents	Percentage
Agriculture	13	1.9
Architecture	24	3.5
Arts & Science	65	9.6
Business	282	41.5
Engineering	278	40.9
Home Economics	3	.5
No Response	14	2.1
Total	679	100.0

after admittance to the College of Business. Therefore, at least 22% have changed their major at least twice.

Questions six and seven asked the students:

What was your preferred major when you entered the College of Business at V.P.I.?

What is your current major area of study in the College of Business?

From the responses to these questions, two indexes of preferability were developed for the various major areas of study in the College of Business. These indexes are for the juniors and seniors (1) upon admittance to the College of Business and (2) upon final selection of their college major. Table II illustrates both indexes. In presenting this table, the assumption is made that the student has made the final choice of a major. Such an assumption seems reasonable because lack of time and finances usually prevent further changes.

Of the 679 responses to the questionnaire, 593 or 88% indicated a preferred major area of study upon admittance to the College of Business. The other 12% indicated no preference.

A comparison of tabulations of respondents' answers shows that six of the major areas made numerical gains as a result of changes made in selection of a major after the initial indication of a preference. Economics led the

TABLE II  
 COLLEGE OF BUSINESS  
 INDEX OF PREFERABILITY  
 UPON ADMITTANCE AND FINAL SELECTION OF MAJOR FIELD

Area of Study	Upon Admittance			After Selection		
	Respondents Selecting	Percent of Total Students	Dept. Rank	Respondents Selecting	Percent of Total Students	Dept. Rank
Management	188	27.7	1	225	33.1	1
Accounting	172	25.3	2	134	19.7	2
General Business	97	14.3	3	96	14.1	4
Marketing	63	9.3	4	98	14.4	3
Economics	28	4.1	5	52	7.7	5
Public Administration	21	3.1	6	27	4.0	7
Finance	19	2.8	7	32	4.7	6
Business Education	10	1.5	8	15	2.2	8
No Preference	<u>81</u>	<u>11.9</u>				
Totals	679	100.0		679	100.0	

"gainers" with an increase of almost 86%.<sup>9</sup> Only General Business and Accounting showed decreases. (General Business declined about 1% and Accounting about 22%. Table III illustrates the changes in the major field of study.)

#### Influences on Selection of Major Areas of Study

Of particular importance in this study is the identification of factors that lead the business student to final selection of a major area of study. As noted previously, 71% of the students in the junior and senior class of the College of Business at Virginia Polytechnic Institute have changed their preferred major at least once since enrolling as freshmen. In addition, at least 22% have made more than one change. These figures suggest that the student, in his early undergraduate years, is subject to many influences that have an ultimate bearing on his selection of a major area of study.

Question eight, Which of the following contacts most influenced your decision to select your current major area of study within the College of Business? was devised to identify some of these influences. The responses to this question are summarized in Table IV.

---

<sup>9</sup>Not too much importance should be attached to this statistic since the beginning base was unusually small.

TABLE III  
CHANGES IN MAJOR FIELD OF STUDY

Area of Study	Students Selection				Change	Percent Increase or Decrease
	Original Choice	%	Final Choice	%		
Economics	28	4.1	52	7.7	+24	+ 86%
Finance	19	2.8	32	4.7	+13	+ 68%
Management	188	27.7	225	33.2	+37	+ 20%
Marketing	63	9.3	98	14.4	+35	+ 56%
Business Education	10	1.5	15	2.2	+ 5	+ 33%
Public Administration	21	3.1	27	4.0	+ 6	+ 29%
General Business	97	14.3	96	14.1	- 1	- 1%
Accounting	172	25.3	134	19.7	-38	-22%
No Preference	81	11.9			-81	-100%
Totals	679	100.0	679	100.0	0	

TABLE IV  
INFLUENCES ON THE SELECTION OF A MAJOR AREA OF STUDY

Response Category	Students Selecting	Percent
Parent or Family	71	10.5
Aptitude or Placement Test	49	7.2
College Instructors	114	16.8
Professional Contacts	128	18.9
Friends in College	119	17.5
Other Influences		
Personal Preference	89	13.1
Work Experience	31	4.6
Readings, Periodicals, or Courses	21	3.1
High School Teachers or Courses	11	1.6
Failure in Other Fields	16	2.3
No Response	30	4.4
Totals	679	100.0

As stated in Chapter I, the major emphasis in the investigations of vocation choice is linked with personality development. When the 13% of the students, listing the personal preference category, is considered, it appears that the majority of students responding are influenced more by environmental contacts than by intra-individual reasons.<sup>10</sup>

Even though the majority of students have changed their preferred major at least once, only 2% listed failure in other fields as a factor influencing the selection of their current major.

The grouping, "professional contacts," is listed as the main reason for selection of a major by the largest percentage of the students. In fact, since the students were not specifically asked to state the nature of the contact, no further analysis can be made.

The category, "friends in college," is listed by 17.5% of the students as the most influential factor in the selection of a major area of study. Ranking behind this influence is the category, "college instructors,"

---

<sup>10</sup>For purposes of this study, the following items, listed under other influences, are classified as personal (intra-individual) factors: Enjoyed it more than other subjects, Personal interest, Personal preference, My own decision, I like it, Self, Myself, Enjoyed this kind of work, etc.

which accounts for 16.8% of the responses.

Whereas only 10.5% of the students queried listed parent or family as the most influential contact, this factor represented 17% of the answers given by the students who originally entered the College of Business. Of those transferring from other colleges of study, only 6% felt that their parents or family influenced their selection of a major concentration. This suggests that parents may be influential early in the selection process but are less influential in later selections by the student.

Question nine asked, If your current major area of study is different from your preferred major upon entrance in the College of Business, which of the following most nearly describes your reason for change? Several possible reasons were listed for the student to check. If these were not sufficiently descriptive, the student could list other reasons. Responses to this question were received from 247 students. Apparently those not responding (64%) have not changed preferences since being admitted to the College of Business. The reasons given for change are shown in Table V.

On the basis of the students' answers to this question, personal reasons are the most important factors in leading to the change of major. This is sometimes expressed in terms of a dislike for the original major selec-



TABLE V  
 INFLUENCES ON CHANGE OF MAJOR AREA OF STUDY

Response Category	Students Selecting	Percent
Excessive Work Load in Original Major	29	11.8
Poor Instructors	19	7.7
Low Grades	44	17.8
Contacts with Other Students	21	8.5
Contacts with Instructors	23	9.3
Non-University Contacts	24	9.7
Difficulty in Scheduling Courses	7	2.8
Other		
Personal Preference	61	24.7
Outside work	11	4.5
Other - No reason	8	3.2
Total	247	100.0

ted and at other times in terms of attractiveness of the final selected major. Some of the personal reasons listed are:

1. Dislike Business Management.
2. More interested in Economics.
3. Did not like courses.
4. I found it was actually what I wanted.
5. Subject too boring.
6. Decided I would like work.
7. Not satisfied.
8. Lack of interest in courses.
9. Personal preference change.
10. My own capabilities limited my understanding.
11. Dryness of preferred major, etc.

Of the students changing curriculum after admittance to the College of Business, 25% changed because of factors considered personal. (This group could be placed in many of the personality theories discussed in Chapter I such as Super's self-image concept, Gonyea's need satisfaction concept or the various other concepts that have resulted from studies on the personality belief.)

Other important factors for change of majors, as determined in the questionnaire tabulations are: (1) low grades (18%), and (2) excessive work load in original preferred major (12%).

### Graduate Plans of Students

Question two asked: Do you plan to do graduate study? Question three asked the student to give his Quality Credit (Q.C.) average at Virginia Polytechnic Institute. From these tabulations, Table VI was prepared. It was believed that a dependent variable to the question regarding graduate school would be the Q.C. average of the student respondent, however 101 of the 182 students stating that they wanted to do graduate work have a Q.C. average of 2.4 or less (based on 4.0 = A scale). Since a Q.C. average of 2.5 or better is generally required for admittance to graduate programs, it is difficult to interpret this result. Other reasons could be suggested; they would only be supposition. Therefore it is assumed that students may be unaware of the requirements for graduate school.

Responses to question two also show that 62% of the students in Public Administration plan to attend graduate school. This is followed by Economics majors (47%), Business Education (43%), Accounting (31%), Marketing (25%), Management (24%), Finance (18%), and General Business (14%).

Further analysis of the student responses to question three shows that the students who originally entered the College of Business have higher grades than trans-

TABLE VI  
GRADUATE STUDY PLANS OF STUDENTS

Students in Grade Level	Number of Respondents	Percent	Number Planning Grad. Study	Percent of Grade Level
Under 2.00	260	38.3	32	12.3
2.00 to 2.40 inc.	213	31.4	69	32.4
2.41 to 2.80 inc.	114	16.8	45	39.4
2.81 to 3.20 inc.	42	6.2	19	45.2
Above 3.21	31	4.6	17	54.8
Not Responding	19	2.7		
<b>Total and Percent of Total</b>	<b>679</b>	<b>100.0</b>	<b>182</b>	<b>26.8</b>

ferrees. This is illustrated in Table VII.

The students who gave their Q.C. average and had transferred from other colleges were:

1. Sixty-two transferees from Arts and Science with a combined Q.C. average of 2.27.
2. Twenty-five transferees from Architecture with a combined Q.C. average of 2.14.
3. Two hundred seventy-three transferees from Engineering with a combined Q.C. average of 2.07.
4. Twelve transferees from Agriculture with a combined Q.C. average of 1.96.
5. One transferee from Home Economics with a Q.C. average of 2.8.

These averages compare to a 2.30 Q.C. average for the original entrants in the College of Business.

#### Other Student Factors

Freshmen students in the College of Business at Virginia Polytechnic Institute are not permitted to take business courses. Their introduction to business subjects comes in the sophomore year of study. Some professors have advanced the theory that an earlier introduction to business courses would ease the problem of selecting a

TABLE VII

## COMPARISON OF ORIGINAL ENTRANTS AND TRANSFER STUDENTS

Grade Category	Original Business Students		Transfer Students		Difference
	Number	Percent	Number	Percent	
Under 2.00	83	29.4	177	44.7	+15.3
2.00 to 2.40 inc.	86	30.5	127	31.9	+ 1.4
2.41 to 2.80 inc.	67	23.7	47	11.8	-11.9
2.81 to 3.20 inc.	23	8.2	19	4.8	- 3.4
Above 3.21	16	5.7	15	3.8	- 1.9
No Response	7	2.5	12	3.0	+ .5
<b>Total</b>	<b>282</b>	<b>100.0</b>	<b>679</b>	<b>100.0</b>	<b>0</b>

major area of study.<sup>11</sup>

Question thirteen asked, Would you have preferred to enter your selected field of study upon entrance into the College of Business? In other words, would you have preferred to take Principles of Accounting or Principles of Economics or other business courses during your freshman year? The responses show that 49% of the students would have preferred to enter their selected field upon admittance to the College of Business. On the other hand, 50% of the students answered this question in the negative. Of the original entrants in the College of Business, 45% stated "yes", and 55% stated "no" to an earlier introduction. Question fourteen asked the students: At what level of your education did you definitely decide upon your current major area of study? Five possible responses were given: high school level and the four years of undergraduate study. The responses showed that the greatest percentage decided at the sophomore level in college

---

<sup>11</sup>The Accounting Careers Council found that members of Beta Alpha Psi who had taken a course in bookkeeping during high school, showed 56% committed to accounting careers prior to entry in college and 90% had decided their major before the junior year. Also see: Paul A. Tambrins, "College Placement in High Schools," Accounting Review, Vol. XLIII (April, 1968), pp. 383-84.

(47.4%). Following this category was the junior year of college with 20.5%. Only 18.4% decided as freshmen and 11.3% decided in high school. The remaining 1.3% of the students queried waited until their senior year before deciding on a major.

It is interesting to note that the percentage of students deciding upon a major in high school (11.3%) is almost identical to the percentage of students stating that their decision is due to parental or family influences (10.5%). Whether the high correlation among these categories is casual or due to causal factors can not be determined from the information obtained.

Tabulations of the original entrants' responses show 27% of the students decided on their major while in high school, 17% as freshman, 33% as sophomores, 22% as juniors, and 1% as seniors. The 27% selecting in high school plus the 17% stating they decided as freshmen is closely correlated with the 45% of the original entrants who would have preferred to enter their selected field of study as freshmen.

#### Identifying Factors

Responses to question sixteen, which asked the students to identify their sex, show that 96% of the students are male.

Responses to question nineteen, How would you class-



ify your community, rural or urban? show that 58% are from urban communities and 42% are from rural areas.

Question seventeen asked, What is your Father's occupation? Tabulations of the responses to this question are grouped into nine categories. Table VIII shows the number of parents employed in each job category.

Business employees (Sales and Management) and self-employed comprise 41% of the paternal background of the College of Business students. The next category is Government employees (17%). This group includes students whose father is either in the military service or is employed by the federal, state or local government.

Students were asked in question eighteen to identify the bracket of their fathers' income. The tabulation of students' responses indicated that 33% of the fathers earned over \$12,500 per year. Only 6% indicated that their fathers had income of less than \$5,000.00 per year. The median wage for fathers of all respondents was \$9,379.60.

#### The College Image

It has been suggested that a career choice centers around the following alternatives:

1. Identification with an occupational title.
2. Education or task involvement.
3. Acquisition of the profession's values.

TABLE VIII  
BACKGROUND OF STUDENTS' PATERNAL OCCUPATIONS

Job Classification	Number of Respondents	Percent
Accountant	15	2.2
Doctor, Lawyer, Dentist	10	1.5
Other Professional	61	9.0
Government Employee	114	16.8
Business Employee (Sales and Management)	164	24.2
Skilled Labor	76	11.2
Semi-Skilled	30	4.4
Self Employed	116	17.1
Other		
Deceased	38	
Retired or Disabled	24	
Laborer	11	
No Response	20	10.8
<b>Total</b>	<b>679</b>	<b>100.0</b>

#### 4. Adoption of a career rationale.<sup>12</sup>

The image of a vocation aids the individual in the narrowing of these alternatives. In this study, it is felt that tabulations of the responses of students to certain questions indicate their image of the various departments in the College of Business and suggest some insight into their selection of a major area of study.

Question four asked, From your own contacts with the "Grape Vine" (Other Students) which of the following course sequences are considered most difficult? Required courses in all fields of study were listed and the results show that accounting courses were considered the most difficult. Table XXIV of the Appendix illustrates these results.

Question eleven asked the respondents, What average grade do you think is earned by students in each department of study? Table IX illustrates the median grade believed earned in each major area of study. This suggests the image or perception which the student has of difficulty in the various areas of study.

From these responses it can be inferred that Business Education is considered the least difficult field in the

---

<sup>12</sup>See Ray M. Powell, "Career Choices among Beta Alpha Psi Members," Accounting Review, Vol. XLI (July, 1966), p. 528 and H. S. Becker and J. W. Carper, "Development of Identification with an Occupation," American Sociological Review, Vol. LXI (January, 1956), pp. 289-96.

TABLE IX

## STUDENTS' IMAGE OF AVERAGE GRADE IN MAJOR AREAS OF STUDY

---

---

Area of Study	Respondents' Median Grade
Accounting	2.28
Business Education	2.55
Economics	2.37
Finance	2.34
General Business	2.51
Management	2.39
Marketing	2.41
Public Administration	2.48

---

business curriculum. Yet we note in Table XXI of the Appendix that this area of study has less majors than the other areas of study in the College of Business. This indicates that factors other than grades have influenced the student in selecting a major.

Possibly another influence on vocation selection is the student's image of the monetary rewards expected upon completion of his degree work. Question twelve asked the student, What monthly salary do you think a student (with Q.C. of 2.3) would receive upon graduation, in each major area of study? Table X illustrates the median salary expected in each area of concentration.

An almost direct relationship exists between the median average grade of the major fields of study and the expected median salary. The less difficult the course, the less compensation to be received. This hypothesis is confirmed by the data presented in Tables IX and X with the exception of economics and finance. Finance is considered a little more difficult than economics, but the imagined salary is less.

Tables II and IX, listed previously, along with Table X suggest that the largest percentage of students tend to choose the middle of the road in their selection of a major concentration. Approximately 48% of the respondents are majoring in the two fields (Management

TABLE X  
STUDENTS' IMAGE OF GRADUATING SENIOR'S STARTING SALARY

Area of Study	Respondents Median Salary
Accounting	\$615.22
Business Education	508.63
Economics	601.27
Finance	586.91
General Business	536.94
Management	585.43
Marketing	579.96
Public Administration	547.06

and Marketing) that are imagined to be in the center of anticipated salary and expected course difficulty. The tables also illustrate that while 20% of the students are striving toward the imagined top salary in a field thought to be the most difficult, only 2% are majoring in the field thought to be least difficult and lowest paid.

The responses to question ten (In which field do you think the employment opportunities are greatest?) (the student was requested to check one of the major fields in the College of Business) indicate a possible insight into the "hindsight" of the student. The results of the combined tabulation seem to represent a philosophy of "the grass is greener in the other field." Table XI illustrates the students' responses and their feeling toward their own field of study compared with other fields of study in the College of Business. Responses show that 390 of the students feel that employment opportunities are greater in fields other than their own, while only 285 or 42% believe that their field offers the greatest employment opportunities. This supports the previous observation that the greatest percentage of the students choose the middle of the road and further suggests they realize that they are selecting a medium course when they choose their major area of study.

Question fifteen asked: If your brother was now en-

TABLE XI

## STUDENTS' BELIEFS ON EMPLOYMENT OPPORTUNITIES

Students Major Area	Total	Not Responding	Believe Their Field Presents Greater Employment Opportunities	Believe Other Field Presents Greater Employment Opportunities
Accounting	132	2	111	21
Business Education	15		3	12
Economics	52		22	30
Finance	32		7	25
General Business	96	1	18	77
Management	225	1	75	149
Marketing	98		43	55
Public Administration	27		6	21
Totals	679	4	285	390
Percentages	100.0	0.6	42.0	57.4



tering the College of Business, in which of the following areas would you advise him to major? (The student again was asked to check one of the major areas of study.) The students, in responding to this question, tended to be faithful to their selected field. (Forty-nine percent selected their own field, 48% selected other fields and 3% did not have brothers.) Table XII presents the results of the responses to this question.

#### Summary

The average student in the junior and senior class at Virginia Polytechnic Institute has varied in his quest for an education leading to a vocation. Only 23% of these students have selected a major concentration upon admittance and have continued their endeavors in that direction.

It is suggested that the student has varied because he is subjected to many contacts that influence his selection of a major area of study. Most contacts that influence his selection of a major are environmental and can be traced to the student's activities during the freshman and sophomore years in college. Responses show that students generally select their major during these two years.

Another factor of influence, as suggested by the responses to several questions, is the student's image of the various major areas of study. The student was asked

TABLE XII

## STUDENTS' RECOMMENDATION OF THEIR SELECTED MAJOR

Major Area of Study	Total	No Response	Would Recommend Their Major To Brother	Would Recommend Other Major To Brother
Accounting	134	3	92	39
Business Education	15		4	11
Economics	52	2	31	19
Finance	32		12	20
General Business	96	6	40	50
Management	225	11	97	117
Marketing	98	5	46	47
Public Administration	27	1	5	21
Totals	679	28	327	324
Percentages		4.1	48.2	47.7

to select the course sequence which he believed to be the most difficult, and also to give the average grade which he believed was earned by students in the various major fields. Other questions asked the student about his belief regarding employment opportunities and salaries in the various vocations.

Responses to these questions seem to suggest that the students have differing images of the various fields of study in the College of Business. These images suggest vocation choices. A varying range in anticipated compensation is perceived among the eight major areas of study, but compensation seems to be associated with the amount of effort necessary to receive a degree. The average student selects the field offering the medium opportunity in both effort and anticipated compensation.

Responses further suggest that the student believes that he could have selected a better major. Of those responding to the question, Which field do you believe offers the greatest employment opportunities?, 57% state that they believe fields other than their own offer the greatest employment opportunities.

Responses to the question, Do you plan to attend Graduate School?, show that over one fourth of the respondents plan to attend graduate school. However, only 45% of the students stating that they plan to attend graduate

school have Q.C. averages high enough to be admitted to graduate school. What leads the other 55%, with Q.C. averages too low for admittance, to believe that they can be admitted to graduate school is not determinable in this study.

The average business student, as determined by several identifying questions, might be summarized as a male student who has inherited a business background. The average student receives this business background because most students have fathers who are in the business world or are self-employed.

The average business student has been raised in an urban area. The income of the father of the average business student currently approaches \$9,400.00.

The study suggests that the average business student desired an education different from that of his business father. This contention is supported by the fact that the majority of the students began study in other colleges. This fact might suggest that an education, in fields other than business, was imagined by the student to be of greater value.

## CHAPTER III

### THE FUTURE ACCOUNTANT

This chapter examines the experiences of junior and senior students at Virginia Polytechnic Institute who have, at one time or another, considered accounting as their preferred major. Included is an investigation of (1) the influences on those selecting accounting as a major field of concentration, (2) a discussion regarding students who preferred accounting upon admittance to the College of Business but left the field for other areas of study, and (3) a study of the image of the accounting department as suggested by the responses to certain questions.

The accounting profession is now faced with an unprecedented challenge in meeting the demands of a rapidly expanding economy. As a result of the increased business activity, the profession will be called on for additional effort in the performance of its traditional service as well as in the performance of new services. In order to meet this challenge, personnel must be adequate in number and ability. Only through exerted efforts can the demands be met and the future of the profession be assured.

Thielens explains in his study that accounting is the fastest growing profession in the United States. Based on U. S. Census data for the period 1900 to 1950, accountants and auditors increased from 23,000 to 390,000. During the same period the number of Certified Public Accountants (CPA's) increased by 156 times (250 to 39,000). The CPA's almost doubled in the following ten years, jumping to 70,000 in 1960.<sup>13</sup>

To meet the demands for greater numbers of highly qualified college graduates is an objective of accounting educators. It is believed that an understanding of the factors influencing college students in the selection of a major and a review of the student's image of the accounting department will be useful to the educators in drawing promising students into accounting study.

Of the students queried in this study, 134 were accounting majors. These majors consisted of 97 junior students and 37 senior students. Table XIII reveals the composition of the responding accounting majors. The responses to the questionnaires indicate that 52% of these students originally entered freshman study in the College of Engineering, while 31% entered as freshmen in the College

---

<sup>13</sup>D. L. Misener, Abstract of Recruits for Accounting, by Wagner Thielens, Jr. (New York: Bureau of Applied Social Research, Columbia University, 1965), p. A-1.

TABLE XIIIACCOUNTING MAJORS' COLLEGE CHOICE AS FRESHMEN

College Originally Entered	Juniors	Seniors	Total	Percent of Current Accounting Majors
Agriculture	1		1	.7
Architecture	2	1	3	2.2
Arts & Science	15	2	17	12.7
Business	27	14	41	30.6
Engineering	50	19	69	51.6
No Response	2	1	3	2.2
<b>Totals</b>	<b>97</b>	<b>37</b>	<b>134</b>	<b>100.0</b>

of Business.

Of the students originally entering the College of Business, 76 or 27% selected accounting as their preferred major when admitted. It is significant to note that no other curriculum attracted a greater number at that time. Accounting was followed by the management curriculum which was selected by 26% of the original entrants.

Accounting was the original preference of 172 or 25.3% of the total respondents. In addition, 27 students transferred to accounting after admittance as business majors. From these figures it will be noted that at least 199 or 29.3% of the 679 respondents considered accounting as their preferred major, at one time or another, in their undergraduate years.

#### Influences on Accounting Majors

The most influential contact on the student selecting accounting as a major is the college instructor. Table XIV illustrates that 23.9% acknowledge this primary influence. The category, friends in college, is selected by the next largest group (16.4%). This category is followed closely by personal preferences (15.7%).<sup>14</sup>

---

<sup>14</sup>See the Accounting Review, July, 1966, page 530 which illustrates that the Accounting Careers Council in its study of the Beta Alpha Psi membership found the following factors of influence: Bookkeeping courses (10%), Secondary



TABLE XIV

## FACTORS INFLUENCING STUDENTS TO SELECT ACCOUNTING MAJOR

Response Category	Number of Responses	Percent of Total Accounting Majors
Parent or Family	13	9.7
Aptitude or Placement Tests	13	9.7
College Instructors	32	23.9
Professional Contacts	16	11.9
Friends in College	22	16.4
Other		
Personal Interest in Accounting	21	15.7
Reading, Study and Information about Accounting	7	5.2
High School Contacts	4	3.0
No Response	6	4.5
Totals	134	100.0

Professional contacts are listed by 11.9% as the primary contact influencing their decision to major in accounting. All accounting majors acknowledging this contact are juniors in the College of Business. The Accounting Careers Council has emphasized the importance of bringing career opportunities in accounting to the attention of students during high school and during the freshman and sophomore years of college. It is interesting to note that 90% of the accounting juniors compared to 83% of the accounting seniors selected their major prior to the junior year; whether or not these differences were a result of the work of the Accounting Careers Council is not determinable in this study.

#### Students Lost by Accounting

Of the total respondents, 65 students, who entered the College of Business with an accounting preference, left this major for various other areas of study. Question nine inquired into the reason for students transferring from one major to another. Table XV shows a tabulation of the reasons given by students leaving accounting. The

---

Educators (9%), Brochures (3%), Background for Business Career (21%), Personal contacts with Accountants (11%), Personal interest in the field (30%), Vocational interest tests (8%), and others (8%).

TABLE XV

## FACTORS INFLUENCING STUDENTS TO LEAVE ACCOUNTING MAJOR

Response Category	Number of Respondents	Percent of Students Leaving Accounting
Excessive work load in original preferred major	17	26.1
Poor instructors	4	6.2
Low grades	15	23.1
Contacts with instructors	5	7.7
Non-University contacts	6	9.2
Difficulty in scheduling courses	2	3.1
Other		
Boring subject matter	8	12.3
Other - no reason	8	12.3
<b>Total</b>	<b>65</b>	<b>100.0</b>

greatest percentage listed an excessive work load in their original preferred major (26%), this is followed closely by low grades (23%). A generalization that may be drawn from Table XV is that 67% of the students leaving accounting do so because of factors directly connected with classroom contacts, i.e. excessive work load (26%), low grades (23%), boring subject matter (12%), and poor instructors (6%). The 65 students leaving accounting represent nearly 38% of those entering with an accounting preference.

Question eight requested that the students identify the contact most influential in their final selection of a major area of study. The students lost by accounting list personal interest in their selected major or dislike for accounting as the factor most influential (37%). This group is followed by college instructors (26%), friends in college (14%), and professional contacts (14%).

#### The Students Gained by Accounting

Of the total respondents, 13 students, who preferred other areas of study upon admittance to the College of Business, transferred into accounting study. In addition, 14 students, who had no initial preference, selected accounting as their final major.

Of the 27 students gained by accounting, 41% stated that the college instructor was the most influential con-

tact in their selection of accounting. Personal interest directed 26% to study accounting while 11% of these "joiners" were influenced by friends in college. The major influence on the balance of the 27 students is equally divided between the categories, professional contacts, aptitude or placement tests, and parents or other family.

In response to question nine which asked the student to describe the reason he changed from one preferred major to another, 38% of the 13 students, who changed to accounting from other areas of study, listed personal reasons. Poor instructors accounted for 24% of the students changing to accounting while instructors persuaded 22% to transfer.

#### Summary of Students in and out of Accounting

The interchange of students between accounting and other areas of business study has not been an equal exchange. Of the 172 students preferring accounting upon admittance to the College of Business, 65 left accounting for other business areas of study. Accounting gained 27 students from other areas of study and from those showing no initial preference. As noted previously, 13 of these joiners had stated a preference for some other area of study when admitted as a freshman, therefore the flow between accounting and other business fields is 65 losses

to 13 gains or a 5 to 1 ratio.

Of the 76 original entrants in the College of Business who selected accounting as their preferred major, 40 left accounting for other areas of study in the College of Business. Of the original entrants preferring other areas of study when admitted, 5 left their initial area for accounting. Thus, accounting lost 8 majors for every one it gained in exchanges among the original business entrants.

Accounting can console itself in two ways. First the Q.C.s of the individuals lost were somewhat below the average when compared with accounting majors, second, the students transferring to accounting had above average Q.C.s when compared to the accounting majors. Table XVI presents a tabulation of the students, and their average Q.C., that were lost by accounting and Table XVII presents a tabulation of the students, and their average Q.C., that were attracted into accounting. Table XVIII on page 58 shows the Q.C. averages of present accounting majors.

Of those students changing to accounting from other areas of study, 9 are presently seniors and 18 are presently juniors. Of those leaving accounting for other areas of study, 41 are presently juniors and 24 are presently seniors.

Senior responses indicate that 52 of 257 students

TABLE XVI

## STUDENTS TRANSFERRING FROM ACCOUNTING PREFERENCE

Area of Study Transferred to	Number	Present Q.C. Average
Business Education	2	2.20
Economics	6	2.22
Finance	6	2.12
General Business	11	2.16
Management	27	2.27
Marketing	9	2.23
Public Administration	4	2.95
Total Students and Combined Q.C. Average	65	2.27

TABLE XVII

## STUDENTS TRANSFERRING INTO ACCOUNTING PREFERENCE

Preference on Admittance to College of Business	Number of Respondents	Q.C. Average
No Preference	14	2.33
Economics	1	2.80
General Business	5	2.34
Management	3	2.53
Marketing	2	2.55
Public Administration	2	2.50
Total Students and Combined Q.C. Average	27	2.40



preferred accounting upon admittance to the College of Business. This represents 20% of the senior respondents. Of the 52 senior students entering with an accounting preference, 24 left accounting for other areas of study. Accounting gained nine students and, as a result, the accounting majors now constitute 14% of the senior respondents.

Junior student responses indicate that 120 students entered the College of Business with an accounting preference. This represents 28% of the junior respondents. Of the 120 students entering with an accounting preference, 41 left accounting for other areas of study. Accounting gained 18 students and, as a result, the accounting majors now constitute 23% of the junior class.

Some progress is suggested in the above summaries concerning the number of accounting majors. Whereas 62% of the seniors in the College of Business who considered accounting as their preferred major, at one time or another, remained in accounting, 70% of the juniors who considered accounting as their major at one time or another, remained. Further, the senior accounting majors represent 14% of the seniors in the College of Business while the junior accounting majors represent 23% of the College of Business juniors.<sup>15</sup>

---

<sup>15</sup>The following limitation is acknowledged: This questionnaire was distributed during the fall quarter, some further change may result in later quarters.

### The Accounting Major

The accounting major varies in many respects from his fellow College of Business student. Table XI on page 39 illustrated that only 42% of the students in the College of Business believed that their own field provided the greatest employment opportunities. This 42% was heavily weighted by accounting where 82% of the students feel that their own field offers the greatest employment opportunities. When the responses of the accounting major are removed from the tabulations, only 32% of the other business students believe that their field presents the greatest employment opportunities.

Table XII on page 41 illustrates that 285 non-accounting students, or 48% of all non-accounting students would recommend their own field of study to a brother entering the College of Business. On the other hand, 69% of the accounting majors would recommend accounting to their brother.

Table XVIII based on responses to question three (My Q.C. average in all courses at Virginia Polytechnic Institute is \_\_\_\_\_.), compares the current accounting majors and majors in other areas of study. Table XVIII also illustrates the original freshman choice of students based on their response to question five (What College were

TABLE XVIII

## Q.C. AVERAGE OF COLLEGE OF BUSINESS RESPONDENTS

Current Major Area of Study	Number of students, their current Q.C. average, and College enrolled in as freshmen											
	Agriculture		Architecture		Arts and Science		Business		Engineering		Total	
	Student	Q.C. Average	Student	Q.C. Average	Student	Q.C. Average	Student	Q.C. Average	Student	Q.C. Average	Student	Q.C. Average
Accounting	1	1.78	3	2.17	16	2.32	39	2.56	68	2.26	127	2.358
Business Education							12	2.52	2	2.00	14	2.442
Economics	2	1.78	2	2.13	3	2.30	20	2.45	22	2.17	49	2.273
Finance			2	2.35	3	1.87	12	2.28	13	2.08	30	2.160
General Business	3	1.90	4	2.18	8	2.25	43	2.19	37	1.93	95	2.021
Management	3	1.77	6	1.98	21	2.19	91	2.26	93	2.00	214	2.128
Marketing <sup>A</sup>	1	3.01	5	1.98	8	2.33	49	2.11	29	1.92	93	2.081
Public Administration	2	2.10	3	2.43	3	2.90	10	2.43	9	1.97	27	2.187
Totals <sup>A-B</sup>	12	1.96	25	2.14	62	2.27	276	2.30	273	2.07	649	2.187

<sup>A</sup>Of the 3 transferees from Home Economics, only one indicated a Q.C. average (2.8). Information relating to the one respondent is included in the Marketing total and the College total.

<sup>B</sup>Of the total 679 respondents, 30 students did not show their Q.C. average.

you enrolled in when first admitted as a freshman?).

The accounting department has a larger percentage of transferees (68%) than the other departments. Table XVIII illustrates that transferees to the College of Business have lower Q.C. averages than the original entrants in the College of Business. Even so, the tabulations show that the average Q.C. of the accounting major is topped only by the business education major.

Further information, regarding the accounting major, is gained by comparing Q.C. averages with students' responses to question two, Do you plan to do graduate study? Answers show that 40 accounting students plan to attend graduate school. Of these 40 students, 6 have a Q.C. average of less than 2.0 and 9 others have a Q.C. average of less than 2.40. All 15 of these students entered freshman study in some college other than business; this suggests that these transfer students were admitted to the College of Business with low Q.C. averages and hope to gain admittance to graduate school by either, (1) the improving of their grades prior to completion of degree requirements or (2) the emphasizing of their grades earned in the College of Business by the graduate school.<sup>16</sup> Of the other

---

<sup>16</sup> Another possibility is that these students are unaware of the requirements for admittance to graduate school.

students planning to attend graduate school, 8 have Q.C.s between 2.41 and 2.80, 7 between 2.81 and 3.20 and 10 over 3.20.

This study shows that the accounting students believe that a graduating senior in accounting will draw a higher starting salary than would be possible in any other field of study within the College of Business. The responses suggest that salary could be one of the main influences on the accounting major. Support for this thought is suggested by the median salary earned by fathers of accounting majors. The median salary is \$8,310.75 or over \$1,000.00 less than the median salary earned by fathers of all College of Business students. When the median father's salary of all College of Business students is not weighted by the salaries of the accounting students' fathers, the gap widens even more (\$8,310.75 to \$9,625.75).

A possible explanation of the fact that the median salary of the fathers of accounting students is lower than the median salary of the father of the College of Business student is that a larger percentage of the accounting majors' fathers come from a rural community with its restrictive employment opportunities.<sup>17</sup>

---

<sup>17</sup>This might suggest that the accounting major, due to lower economic environment, and due to more restrictive employment opportunities in his rural community, is seeking the security of greater employment opportunities and larger initial salary.

The occupational background of an accounting major's father is similar, with two noticeable exceptions, to that of the fathers of the College of Business students. The predominant occupation of the fathers of accounting majors, like the fathers of College of Business students, is business. Tabulations show that 23.1% of the fathers of accounting majors are business employees (Sales and Management) and that 17.9% of the fathers are self-employed. The noticeable exceptions are: (1) the categories, other professional, and government employees, constitute 26% of the occupations of fathers of the College of Business students but only 16% of the occupations of fathers of accounting students, (2) the occupation groups of skilled and semi-skilled laborers constitute 16% of the occupations of fathers of College of Business students and 25% of the occupations of fathers of accounting majors. Table XIX illustrates the occupations of fathers of accounting majors. Table VIII on page 33 shows the tabulation of the occupations of fathers of College of Business students.

The accounting major differs from the College of Business student regarding his desire for an earlier introduction to business courses. Whereas only 49% of the College of Business respondents felt that business courses should be taught at the freshman level, 65% of the accounting majors would have preferred to enter their major area of

TABLE XIX

## BACKGROUND OF ACCOUNTING STUDENTS' PATERNAL OCCUPATIONS

Job Classification	Number of Respondents	Percent
Accountant	7	5.2
Doctor, Lawyer, Dentist	2	1.5
Other Professional	7	5.2
Government Employees	14	10.4
Business Employees (Sales and Management)	31	23.2
Skilled Laborer	22	16.4
Semi-Skilled Laborer	11	8.3
Self-Employed	24	17.9
Other		
Deceased	5	3.7
Retired or Disabled	8	6.0
Unskilled Laborer	2	1.5
No Response	1	.7
Total	134	100.0

study earlier.

#### How Students View The Accounting Department

The responses received from the questionnaire survey suggest that the image which the College of Business student has of accounting can be summarized as follows: Accounting is the most difficult area of study in the College of Business but offers the greatest employment opportunities and the highest starting salary to graduating seniors in the College of Business.

Table IX on page 35 illustrates the imagined median grade of all departments in the College of Business. Accounting is lowest with an imagined median grade of 2.28. Table X on page 38 illustrates the imagined median starting salary of graduating seniors, accounting is the highest with an imagined median starting salary of \$615.22 per month.

The responses also suggest that the students learn of the supposed difficulty of accounting courses through communications with other students. Table XXIV of Appendix B shows that 33% of the students, through their contacts with the "grapevine," believe that the Intermediate Accounting course sequence is the most difficult of those listed. An additional 21% of the respondents selected Principles of Accounting as the most difficult course sequence. Thus,



54% of the students believe that accounting courses are more difficult than other courses in the College of Business.

The fact that 33% of the students believe that Intermediate Accounting is the most difficult course sequence suggests that many students leave accounting for other areas of study in order to avoid the upper division (junior-senior) accounting curriculum. It has been shown previously that at least 30% of the respondents, at one time or another, considered accounting as their preferred major but only 20% or two-thirds of these students remained as accounting majors. This would suggest that accounting is an attraction to the student during his early undergraduate years but, from various contacts, an apprehension of the more advanced accounting courses leads him away from accounting study.

It is further suggested that this imagined difficulty of the more advanced accounting courses is caused by contacts with the accounting major. The majority of students enrolled in Intermediate Accounting are accounting majors and it would seem evident that the image is fashioned by those having direct contact with Intermediate Accounting. Support for this contention is the fact that 61% of the respondent accounting majors selected the Intermediate Accounting sequence as the rumored most difficult course

sequence.

The imagined difficulty of completing degree requirements in the accounting curriculum is also suggested by the responses of non-accounting majors to questions ten and fifteen.

Question ten asked the student to select the area of study in the College of Business that offered the greatest employment opportunities.

Question fifteen asked the student to select the area of study he would recommend to a brother entering the College of Business.

Table XX illustrates that 32% of the non-accounting students feel that their own major offers the greatest employment opportunities. Accounting is selected by 30% of the non-accounting students as the field offering the greatest employment opportunities. Table XLVIII of Appendix B, compiled from students' answers to Question fifteen, illustrates that only 84 or 15% of the non-accounting students would recommend that their brother attempt to obtain this imagined top opportunity by majoring in accounting.

The 65 students who, at one time or another, considered accounting as their preferred major but left for other areas of study, substantiate the imagined difficulty and the imagined greater employment opportunities of the accounting field. Of these students, 52% still feel that accounting

TABLE XX

NON-ACCOUNTING STUDENTS - REGARDING EMPLOYMENT OPPORTUNITIES

Number that believe this field offers greatest employment opportunity

Area of Study	No Response	Own Field	Accounting	Business Education	Economics	Finance	General Business	Management	Marketing	Public Administration	Total
Business Education		3	4		4		1	2		1	15
Economics		22	19			1	3	5	2		52
Finance		7	10		5		3	5	1	1	32
General Business	1	18	29	1	20	7		15	5		96
Management	1	75	67	1	35	17	9		19	1	225
Marketing		43	27	1	6	3	4	14			98
Public Administration		6	8	1	3	2	1	5	1		27
<b>Total</b>	<b>2</b>	<b>174</b>	<b>164</b>	<b>4</b>	<b>73</b>	<b>30</b>	<b>21</b>	<b>46</b>	<b>28</b>	<b>3</b>	<b>545</b>
<b>Percentage</b>	<b>.4</b>	<b>31.9</b>	<b>30.1</b>	<b>.7</b>	<b>13.4</b>	<b>5.5</b>	<b>3.9</b>	<b>8.4</b>	<b>5.1</b>	<b>.6</b>	<b>100.0</b>

offers the greatest employment opportunities of all the fields in the College of Business but only 20% would recommend the field to their brother.

### Summary

This chapter shows that at least 29% of the students in the College of Business, at one time or another, considered accounting as their preferred major. However, the accounting department lost almost one-third of these students to other areas of study in the College of Business.

Accounting is imagined to be: (1) the most difficult area of study in the College of Business, (2) the area of study in the College of Business offering the greatest immediate rewards upon graduation.

The accounting major believes that he is pursuing a college degree in the most difficult business subject. Other students also believe that accounting is the most difficult field. Even so, the accounting student has maintained an average grade exceeded only by the student in the business education area, the imagined least difficult field. All majors in the College of Business imagine that the greatest employment opportunities and salaries are available to the accounting major upon graduation.

Employment opportunities and salaries could be the compelling objectives that direct the accounting major to

select his area of study. Tabulations suggest that the accounting students are more likely to come from a rural community, with its restrictive employment opportunities, than the other College of Business students. The tabulations indicate that the accounting students have been raised in a lower class of economic environment than the other College of Business students. The median salary of the fathers of accounting majors is much less than that earned by the fathers of other students in the College of Business.

The accounting major, in contrast to the non-accounting major, seems happy with his choice of a major area of study. If the brother of the accounting major was considering a business career, the accounting student would likely recommend accounting to him. If the brother of the non-accounting major was considering a business career, the non-accounting student would likely recommend some field other than his own.

The accounting major, in contrast to the non-accounting major, would have preferred to enter his selected field of study upon admittance as a freshman. This might suggest that the accounting student is satisfied with his selection of a major area of study but that he desires an earlier exposure to courses in his selected vocation.

## CHAPTER IV

### SUMMARY AND RECOMMENDATIONS

The purpose of this chapter is to summarize the findings of the study and to offer some recommendations which seem to be appropriate. The chapter is organized into three parts: (1) The College of Business students, (2) the Accounting students, (3) Summary, and (4) Recommendations.

#### College of Business Students

Chapter II of this study found that the College of Business student who had entered freshman study with a planned vocation preference likely had changed his preference prior to his junior year. It also noted that the average College of Business student had probably entered freshman study without even considering the selection of a vocation in business.

Professional contacts is identified as the factor influencing the greatest percentage of College of Business students in their selection of a major area of study. A possible explanation of this influence comes from the knowledge that the largest percentage of fathers of the students are engaged in business occupations.

The majority of the College of Business students feel that greater opportunities are available in business fields other than their own. Only 1 of 3 feel that their selected area of study offers greater opportunities than other business fields.

The average College of Business student might be summarized as a male student who plans to enter his vocation upon completion of his undergraduate degree requirements. (Only 1 out of every 4 plan to do graduate work.) During his undergraduate years he has changed from one preferred major to another at least once. The average student comes from an urban background and has been reared in an economic environment in which his father's income currently approaches \$9,400.00. The average College of Business student has a 2.187 Q.C. average. The courses in the College of Business that he considers to be the most difficult are accounting courses.

### The Accounting Student

Chapter III reviewed the accounting major and his responses to the questionnaire.

The study suggests that the accounting major, even though he is seeking a degree in a supposed difficult area of study, has no regrets in his selection of a major. It is his belief that accounting offers the greatest employ-

ment opportunities, in compensation and work potential, of all of the business fields. The accounting major would recommend that his brother major in accounting.

The average accounting major, like the average College of Business student, had not considered a business vocation when entering college as a freshman. The accounting major entered freshman study as a student in engineering, a quantitatively-oriented field. Upon transfer to the College of Business, accounting, the most quantitatively-oriented business area, appeared to be his natural field.

The accounting major acknowledges that the college instructor has been the most influential factor in his selection of accounting as a major field of study. Another important influence on the accounting major has been his friends in college.

The average accounting major is a male student from a rural community. He has been raised in a lower economic environment than the average College of Business student.

Although he is seeking an education in the field that loses more students than any other area of study in business, he is proud of his selection and it is imagined that he looks forward to the completion of his degree requirements in order to reap the rewards of his accounting education.

The accounting major represents 1 out of every 5 stu-



dents in the College of Business, yet, 1 out of every 2 students in the College of Business who averages over 3.2 is an accounting major. Overall, the accounting major has a 2.358 Q.C. average. Only the business education student, majoring in the imagined least difficult area of study, exceeds the average Q.C. of the accounting major.

### Summary

The preceding chapters have indicated that most vocation selection by the undergraduate business student is done in the freshman and sophomore years of college. Sixty-six percent of the respondents in this study definitely decided on their major area of study during these two years. Two factors, environmental contacts and the students' image of the various areas of study, seem to influence the students' selection of a major.

As noted in Chapter I, most studies have concentrated on showing personality factors as the major influence in vocation choice. In this study only 13% of the students identified personality factors as major influences. Responses suggested the importance of environmental factors in the selection of a major area of study. Of the respondents who changed their preferred major after admittance to the College of Business, 75% indicated that environmental contacts influenced this change.

This study also shows that images of the eight departments in the College of Business are formed in the minds of the students. From these images the students perceive the vocation potentials, with respect to employment opportunities and compensation, and the work necessary for the completion of degree requirements in each area of study. The students imagine that each vocation area offers a different level of compensation. They also believe that the higher the compensation offered, the greater the work required for degree completion. Students commonly select an itinerary between one which requires the most work for degree completion with concomitant compensation and one which requires the least amount of work for degree completion with concomitant compensation.

The results presented in this study suggest that the students imagine that the accounting curriculum:

(a) requires the most work for completion of degree requirements and,

(b) provides the greatest opportunities, for employment and compensation, to the graduating senior.

The survey further suggests the imagined difficulty of the accounting curriculum by the students' responses to question four (The students were asked to check, from a list of major sequences of courses in the College of Business, the sequence considered most difficult as per their

contacts with the "grapevine" 'other students'). Thirty-three percent of the respondents selected the Intermediate Accounting sequence as the most difficult. In addition, 21% of the respondents selected the Principles of Accounting sequence.

It was also shown that the accounting department loses more students to other areas of study, and gains fewer from other areas, than any of the other departments within the College of Business. The study suggests that this could stem from student contact with the "grapevine". Of those students lost by accounting, 45% selected Intermediate Accounting as the rumored most difficult sequence. The "grapevine" may lead some students to change their preferred major concentration rather than to attempt this difficult Intermediate Accounting sequence. Thus, as far as some of the College of Business students were concerned, the imagined difficulty of the accounting curriculum outweighs the employment opportunities and compensation available.

#### Recommendations

Certain recommendations seem appropriate as a result of this study. These recommendations center around two key points: (1) Improvement of the accounting image, and (2) improvement of basic accounting instruction.

Many facets are involved in any attempt to improve either or both the accounting image and basic accounting instruction. The facets discussed in the present section are those which seem to be suggested by the results of this study.

Efforts should be made to improve the accounting image.--Although this recommendation has been made on many occasions by various groups, little progress has been noted to date. It is a difficult task to improve an image. Change lags behind effort. Therefore, an improvement in the accounting image cannot be accomplished overnight. Because of the lag and the great deal of experimentation which is necessary, the accounting profession should move quickly to improve the accounting image.

In an effort to improve the accounting image the following proposals are presented for consideration, necessary experimentation, and resultant corrective action.

Accounting educators should look at studies, such as this one, which reveal some aspects of the accounting image, and consider the image when planning accounting curriculums.

Improvement is needed in the communications between the department and the student. This study suggests that the accounting major is a prominent communicator of the

imagined difficulty of accounting courses. The fact that he, an accounting major, is seeking a business education in the imagined most difficult field might be one of the factors leading him to boast of the difficulty of accounting. The accounting major also pictures the grading policies of the accounting department as being more rigid than those utilized in other departments. In reality, the accounting majors have the highest average of all of the students in the College of Business except for the business education majors. The communication between the department and the accounting major should encourage the accounting major to stress the stimulation and challenge offered by accounting and not the rigors and hardships which are supposedly involved. In other words, the communication between accountants and non-accountants should be couched in positive rather than negative terms.

Classes should be offered for freshman students who indicate a preference for an accounting major. It has been illustrated in this study that approximately 35% of the students enrolling in the College of Business with an accounting preference ultimately leave the field for other areas of study. Tabulations reveal that 60% of these students definitely decide to make this change during their freshman and sophomore years. This information suggests that contacts made during the freshman and sophomore years

may influence the students in their decision to change majors. The "grapevine" (other students) is one of these contacts and this segment imagines the accounting curriculum to be the most difficult of all of the areas of study. Through an earlier introduction to accounting, the influence of the "grapevine" could be avoided or at least minimized. By reducing the influence of the "grapevine" the accounting image might be improved.

Accounting instruction should be improved.---Two prominent educators have expressed this recommendation in the following form:

We must conclude that there is work to be done on a continuing basis if basic accounting instruction is to improve and obtain a greater acceptance as a stimulating subject. The students are a very trying jury and yet their attitudes bear importantly on the future of accounting and accountants in terms of the image conveyed by the use of either term.<sup>18</sup>

This study shows that 67% of the students, who originally preferred accounting but transferred to other fields of study, left accounting as a result of direct classroom contacts. This lends support to the recommendation that teaching methods should be improved.

There is no ideal solution to the problem of improving basic accounting instruction. However, experimentation is

---

<sup>18</sup> Ronald J. Patten and Lawrence L. Steinmetz, "What Do Students Think of your Elementary Course," Accounting Review, XLI (October, 1966), pp. 771-72.

necessary if educators are to effectively cope with this problem. Different methods of teaching accounting have been advocated in the last several years. Some of these methods are discussed here and further experimentation with these methods seem to be justified.

One method that has been advanced is the use of the business game as a teaching device. It is contended that interest in accounting is stimulated by the competitive nature of the game. Thus, competition assists the teaching process in this instance. In a recent study, it was found that the use of the business game promoted a better student-oriented experience.<sup>19</sup> For these reasons, further experimentation in the use of the business game seems necessary.

Another development of some importance is the programmed text which has been advocated by some educators as an effective device for teaching accounting. The programmed text provides the student maximum opportunity for independent study. It also permits immediate reinforcement of correct understanding and immediate correction of misinterpretation. Additional experimentation with the use of programmed texts in teaching accounting should provide an interesting opportunity to the accounting educator.

Some universities have established classes in account-

---

<sup>19</sup>Ibid., p. 771.

ing based on the student's ability to learn. Although it might seem evident from this study that accounting is now drawing the most capable business students, the low-achiever should not be overlooked as a potential accounting major. By establishing classes, based on student ability, the above-average student could be permitted to advance as fast as possible and the low-achiever could be permitted to move at a slower pace.

In a recent study where the low-achievers were taught in a class apart from the faster students, one of the main findings was:

The homogeneous grouping resulted in class participation by students who, because of past academic difficulties, were hesitant about entering into discussions in traditional classes. This participation produced a sense of belonging that appeared to develop into a liking for both the subject matter and scholastic life.<sup>20</sup>

Experimentation in the use of separate classes, segregated by ability to learn, offers promise as an aid in teaching accounting. Separated classes could be taught by the use of the business game, programmed text, or conventional methods. Comparison of the results might lead to an improvement in basic instruction.

As noted earlier there is no ideal solution to the

---

<sup>20</sup>Melvin Morgenstein and Gerald Pintel, "New Techniques in Teaching Accounting," Collegiate News and Views, XXI (May, 1968), p. 22.



problem of improving accounting instruction. However, it would seem that improvement could be made if experimentation similar to that described above were undertaken.

It is imperative for accounting to find a means of attracting more promising young students into the collegiate study of accounting in order to meet the increasing demands for professional services. This study has revealed two problem areas that are deterrents in the effort to attract promising young students into accounting. These problem areas are: (1) the accounting image and (2) basic accounting instruction. Recommendations have been presented which, hopefully, will lead to an improvement in both the image and the teaching methods.

This study, an initial attempt to reveal some aspects of the accounting image at Virginia Polytechnic Institute, should not be the last effort made along these lines. If progress is to be made in solving the problems disclosed, studies, similar to this one, should be made on a recurring basis. The findings of these studies, when added to the findings of the present study, should provide significant information to the accounting educator at the university. By continuing study and implementation, the accounting image and basic accounting instruction should improve.

## BIBLIOGRAPHY

- Becker, H. S. and Carper, J. W. "Development of Identification with an Occupation," American Sociological Review, LXI (January, 1956), 289-98.
- Best, John W. Research in Education. Englewood Cliffs: Prentice-Hall Inc., 1959.
- Gonyea, George E. "Job Perception in Relation to Vocational Preference," Journal of Counseling Psychology, X (Spring, 1963), 20-26.
- Holland, John. Comment on Job Perceptions in Relation to Vocational Preference, by George Gonyea, Journal of Counseling Psychology, X (Spring, 1963), 26-7.
- Litterer, Joseph A. The Analysis of Organizations. New York: John Wiley and Sons, Inc., 1965.
- Misener, D. L. Abstract of Recruits for Accounting, by Wagner Thielens, Jr., New York: Bureau of Applied Social Research, Columbia University, 1965.
- Morgenstein, Melvin and Pintel, Gerald. "New Techniques in Teaching Accounting," Collegiate News and Views, XXI (May, 1968), p. 22.
- Patten, Ronald J. and Steinmetz, Lawrence L. "What do Students Think of your Elementary Course," Accounting Review, XLI (October, 1966), 767-72.
- Powell, Ray M. "Career Choices among Beta Alpha Psi Members," Accounting Review, XLI (July, 1966), 525-34.
- Super, Donald E. "The Criteria of Vocational Success," Occupations, the Vocational Guidance Journal, XXX (October, 1951), 5-9.
- Tambrins, Paul A. "College Placements in High School," Accounting Review, XLIII (April, 1968), 383-84.

APPENDIX A

THE QUESTIONNAIRE

V.F.I.  
Department of Accounting

This questionnaire is being used to gather information for inclusion in a Master's Thesis in the Department of Accounting. Your name is not requested however we desire that careful consideration be given each question and that each question be answered correctly.

1. I am a ( ) in the College of Business.  
(Junior or Senior)

As information - If you are a Junior you should have completed 90 quarter hours work, if a Senior you should have completed 125 quarter hours work.

2. Do you plan to do graduate study? \_\_\_\_\_ Yes \_\_\_\_\_ No.

3. My G. C. average in all courses at V.F.I. is \_\_\_\_\_.

4. From your own contacts with the "Grape Vine" (Other Students) which of the following sequences of courses are considered most difficult? Check one.

\_\_\_\_\_ Accounting 211, 221, 231

\_\_\_\_\_ Accounting 311, 321, 331

\_\_\_\_\_ Economics 211, 221, 231

\_\_\_\_\_ Economics 311, 321

\_\_\_\_\_ Business Statistics 211, 221, 231

\_\_\_\_\_ Business Law 412, 422, 432

\_\_\_\_\_ Marketing 312, 322

\_\_\_\_\_ Financial Organization and Management 313, 323

5. What College were you enrolled in when first admitted as a Freshman? \_\_\_\_\_ (Agriculture, Architecture, Arts and Sciences, Business, Engineering, Home Economics).

6. What was your preferred major when you entered the College of Business at V.P.I.? Check one.

- Accounting
- Business Education
- Economics
- Finance
- General Business
- Management
- Marketing
- Public Administration
- No Preference

7. What is your current major area of study in the College of Business? Check one.

- Accounting
- Business Education
- Economics
- Finance
- General Business
- Management
- Marketing
- Public Administration

8. Which of the following contacts most influenced your decision to select your current major area of study within the College of Business? Check one.

- Parents or other family
- Aptitude or Placement tests
- College instructors
- Professional contacts
- Friends in college
- Other \_\_\_\_\_

9. If your current major area of study is different from your preferred major upon entrance in the College of Business, which of the following most nearly describes your reason for change? Check one.

- Excessive work load in original preferred major
- Poor instructors
- Low grades
- Contacts with other students
- Contacts with instructors
- Non-University contacts
- Difficulty in scheduling courses
- Other \_\_\_\_\_

10. In which of the following fields do you think the employment opportunities are greatest? Check one.

- Accounting
- Business Education
- Economics
- Finance

Continued on next page

## Number 10 continued

- \_\_\_\_\_ General Business  
 \_\_\_\_\_ Management  
 \_\_\_\_\_ Marketing  
 \_\_\_\_\_ Public Administration

11. What average grade do you think is earned by students?  
 Check one for each area of study.

A. In the Accounting Courses?

2.2 or Below 2.3 2.4 2.5 2.6 2.7 2.8 2.9 3.0 or Above

B. In the Business Education Courses?

2.2 or Below 2.3 2.4 2.5 2.6 2.7 2.8 2.9 3.0 or Above

C. In the Economics Courses?

2.2 or Below 2.3 2.4 2.5 2.6 2.7 2.8 2.9 3.0 or Above

D. In the Finance Courses?

2.2 or Below 2.3 2.4 2.5 2.6 2.7 2.8 2.9 3.0 or Above

E. In the General Business Courses?

2.2 or Below 2.3 2.4 2.5 2.6 2.7 2.8 2.9 3.0 or Above

F. In the Management Courses?

2.2 or Below 2.3 2.4 2.5 2.6 2.7 2.8 2.9 3.0 or Above

G. In the Marketing Courses?

2.2 or Below 2.3 2.4 2.5 2.6 2.7 2.8 2.9 3.0 or Above

H. In Public Administration Courses?

2.2 or Below 2.3 2.4 2.5 2.6 2.7 2.8 2.9 3.0 or Above

12. What monthly salary do you think a student (with a G. C. of 2.5) would receive upon graduation if he were: (Circle one for each area of study).

A. An Accounting Major?

- a. \$500.00
- b. \$550.00
- c. \$600.00
- d. \$650.00
- e. \$700.00
- f. \$750.00 or more

B. A Business Education Major?

- a. \$500.00
- b. \$550.00
- c. \$600.00
- d. \$650.00
- e. \$700.00
- f. \$750.00 or more

C. An Economics Major?

- a. \$500.00
- b. \$550.00
- c. \$600.00
- d. \$650.00
- e. \$700.00
- f. \$750.00 or more

D. A Finance Major?

- a. \$500.00
- b. \$550.00
- c. \$600.00
- d. \$650.00
- e. \$700.00
- f. \$750.00 or more

E. A General Business Major?

- a. \$500.00
- b. \$550.00
- c. \$600.00
- d. \$650.00
- e. \$700.00
- f. \$750.00 or more

Continued on next page



## Number 12 Continued

## F. A Management Major?

- a. \$500.00
- b. \$550.00
- c. \$600.00
- d. \$650.00
- e. \$700.00
- f. \$750.00 or more

## G. A Marketing Major?

- a. \$500.00
- b. \$550.00
- c. \$600.00
- d. \$650.00
- e. \$700.00
- f. \$750.00 or more

## H. A Public Administration Major?

- a. \$500.00
- b. \$550.00
- c. \$600.00
- d. \$650.00
- e. \$700.00
- f. \$750.00 or more

13. Would you have preferred to enter your selected field of study upon entrance into the College of Business? In other words, would you have preferred to take Accounting 211, 221, 231, or Economics 211, 221, 231, or other business courses during your Freshman Year? Check one.

\_\_\_\_\_ Yes \_\_\_\_\_ No

14. At what level of your education did you definitely decide upon your current major area of study? Check one.

- \_\_\_\_\_ High School
- \_\_\_\_\_ Freshman in College
- \_\_\_\_\_ Sophomore in College
- \_\_\_\_\_ Junior in College
- \_\_\_\_\_ Senior in College

15. If your brother was now entering the College of Business, in which of the following areas would you advise him to major? Check one.

- Accounting
- Business Education
- Economics
- Finance
- General Business
- Management
- Marketing
- Public Administration

16. I am a  Male,  Female student.

17. What is your father's occupation? \_\_\_\_\_

18. My father earns per year:

Under \$5,000

\$5,000 to \$7,500

\$7,500 to \$10,000

over \$12,500

19. How would you classify your home community?

Rural

Urban

Thank you for your cooperation

Return to: E. L. Graham

Room 202

Dept. of Accounting

APPENDIX B

Tables Illustrating Frequency Distribution  
of Response to Questions

TABLE XXI

## SUMMARY OF QUESTIONNAIRE RESPONDENTS

Major Area of Study	Class		Total
	Juniors	Seniors	
Accounting	97	37	134
Business Education	10	5	15
Economics	39	13	52
Finance	16	16	32
General Business	56	40	96
Management	129	96	225
Marketing	54	44	98
Public Administration	<u>21</u>	<u>6</u>	<u>27</u>
Total Respondents	422	257	679
Percentage	62.2	37.8	100.0

TABLE XXII

PLAN OF RESPONDENTS IN REGARD TO  
ATTENDING GRADUATE SCHOOL

Major Area of Study	Class	No Answer	Number Planning To attend	Number not Planning to Attend
Accounting	Juniors	5	26	66
Accounting	Seniors	1	14	22
Business Education	Juniors	1	4	5
Business Education	Seniors		2	3
Economics	Juniors	2	19	18
Economics	Seniors	1	4	8
Finance	Juniors		3	13
Finance	Seniors		3	13
General Business	Juniors	4	8	44
General Business	Seniors		5	35
Management	Juniors	2	34	93
Management	Seniors	2	20	74
Marketing	Juniors	2	12	40
Marketing	Seniors	2	12	30
Public Administration	Juniors	1	13	7
Public Administration	Seniors		3	3
Totals		23	182	474
Percentage		3.4	26.8	69.8

TABLE XXIII

## Q. C. AVERAGE OF RESPONDENTS

Major Area of Study	Class	No. Ans.	Less than 2.0	2.0 to 2.4 inc.	2.4 to 2.8 inc.	2.8 to 3.2 inc.	More than 3.2
Accounting	Jr.	4	34	27	16	8	8
Accounting	Sr.		5	11	8	6	7
Business Education	Jr.	1	2	3	2	2	0
Business Education	Sr.		1	0	3	0	1
Economics	Jr.	3	10	12	10	2	2
Economics	Sr.		3	8	0	1	1
Finance	Jr.	1	9	5	0	0	1
Finance	Sr.		3	9	3	0	1
General Business	Jr.		31	14	7	3	1
General Business	Sr.		16	10	11	3	
Management	Jr.	3	59	38	21	4	4
Management	Sr.	1	37	34	14	8	2
Marketing	Jr.	4	22	20	7	1	0
Marketing	Sr.	1	20	14	7	2	0
Public Administration	Jr.	1	6	7	4	2	1
Public Administration	Sr.		2	1	1	0	2
Totals		19	260	213	114	42	31
Percentage		2.8	38.3	31.4	16.8	6.2	4.6

TABLE XXIV

## GRAPEVINE CONTACTS INDICATING DIFFICULTY IN VARIOUS COURSE SEQUENCES

		Students Believing Sequences Most Difficult									
Major Area of Study	Class	No Answer	Accounting 211, 221, 231	Accounting 311, 321, 331	Economics 211, 221, 231	Economics 311, 321	Business Stat. 214, 224, 234	Business Law 412, 422, 432	Marketing 312, 322	Financial Org. & Management 313, 323	Total
Accounting	Juniors	1	7	70	1	2	6	2	1	7	97
Accounting	Seniors		8	12	3	3	4	0	3	4	37
Business Education	Juniors	1	1	3	0	1	4				10
Business Education	Seniors		1	4							5
Economics	Juniors	2	5	12	1	1	8	1	3	6	39
Economics	Seniors	1	3	4	0	2	1	1	0	1	13
Finance	Juniors		5	4	0	2	1	1	0	3	16
Finance	Seniors	1	7	3	0	0	1	0	0	4	16
General Business	Juniors	1	18	13	3	4	7	0	4	6	56
General Business	Seniors		5	9	2	10	2	1	3	8	40
Management	Juniors	2	23	39	7	17	14	4	2	21	129
Management	Seniors	2	31	16	3	13	10	1	3	17	96
Marketing	Juniors	2	11	15	1	2	10	2	1	10	54
Marketing	Seniors		14	10	1	3	5	0	1	10	44
Public Administration	Juniors		1	9	3	0	3	1	1	3	21
Public Administration	Seniors		5	1	0	0	0	0	0	0	6
Totals		13	145	224	25	60	76	14	22	100	679
Percentage		1.9	21.4	33.0	3.7	8.8	11.2	2.1	3.2	14.7	100.0

TABLE XXV

## COLLEGE ENROLLED IN AS FRESHMAN

Major Area of Study	Class	No. Resp.	Agricul- ture	Architec- ture	A&S	Business	Eng.	H.E.	Total
Accounting	Juniors	2	1	2	15	27	50	0	97
Accounting	Seniors	1		1	2	14	19	0	37
Business Education	Juniors					9	1	0	10
Business Education	Seniors					4	1	0	5
Economics	Juniors	2	1	2	2	14	18	0	39
Economics	Seniors		1	0	2	6	4	0	13
Finance	Juniors	1			3	5	7	0	16
Finance	Seniors			2	0	7	7	0	16
General Business	Juniors		2	2	5	23	24	0	56
General Business	Seniors	1	1	2	3	20	13	0	40
Management	Juniors	4	2	2	10	49	62	0	129
Management	Seniors	2	2	3	12	43	33	1	96
Marketing	Juniors	1	1	4	3	27	16	2	54
Marketing	Seniors			1	5	24	14	0	44
Public Administration	Juniors		1	1	3	7	9	0	21
Public Administration	Seniors		1	2	0	3	0	0	6
Total		14	13	24	65	282	278	3	679
Percentage		2.1	1.9	3.5	9.6	41.5	40.9	0.4	100.0



TABLE XXVI

## PREFERRED MAJOR ON ENTRANCE IN COLLEGE OF BUSINESS

Major Area of Study	Class	No Response	Accounting	Business Education	Economics	Finance	General Business	Management	Marketing	Public Administration	No Preference	Total
Accounting	Juniors		79	0	0	0	4	2	1	1	10	97
Accounting	Seniors		28	0	1	0	1	1	1	1	4	37
Business Education	Juniors		1	6	1	0	1	0	0	1	0	10
Business Education	Seniors		1	3	0	0	0	1	0	0	0	5
Economics	Juniors	1	5	0	14	0	4	6	1	0	8	39
Economics	Seniors		1	0	8	0	1	0	0	0	3	13
Finance	Juniors		3	0	0	6	3	1	0	0	3	16
Finance	Seniors		3	0	1	8	0	2	0	0	2	16
General Business	Juniors		5	0	0	1	32	2	2	1	13	56
General Business	Seniors		6	0	0	0	27	2	1	0	4	40
Management	Juniors		17	1	0	3	10	86	0	1	11	129
Management	Seniors	1	10	0	2	0	4	70	2	0	7	96
Marketing	Juniors		7	0	0	1	5	2	30	3	6	54
Marketing	Seniors		2	0	1	0	3	11	25	0	2	44
Public Administration	Juniors		3	0	0	0	2	1	0	9	6	21
Public Administration	Seniors		1	0	0	0	0	1	0	4	0	6
Totals		2	172	10	28	19	97	188	63	21	79	679
Percentage		0.3	25.3	1.5	4.1	2.8	14.3	27.7	9.3	3.1	11.6	100.0

TABLE XXVII

## MAJOR INFLUENCES OF STUDENTS' SELECTION OF MAJOR

Major Area of Study	Class	Parent or Other Family	Aptitude or Placement Tests	College Instructors	Professional Contacts	Friends in College	Other Influences	No Answer	Total Students
Accounting	Juniors	9	8	17	16	16	30	1	97
Accounting	Seniors	4	5	15	0	9	7		37
Business Education	Juniors	3	0	2	0	0	5		10
Business Education	Seniors						5		5
Economics	Juniors	1	1	22	0	4	10	1	39
Economics	Seniors	1	0	5	2	0	5		13
Finance	Juniors	3	0	3	2	2	6		16
Finance	Seniors	2	0	5	3	2	4		16
General Business	Juniors	12	2	4	7	14	16	1	56
General Business	Seniors	4	0	1	12	7	14	2	40
Management	Juniors	12	14	8	29	31	34	1	129
Management	Seniors	12	8	11	25	17	22	1	96
Marketing	Juniors	5	5	8	17	8	11		54
Marketing	Seniors	3	3	10	9	8	11		44
Public Administration	Juniors		3	3	6	3	6		21
Public Administration	Seniors					1	5		6
Totals		71	49	114	128	119	191	7	679
Percentage		10.5	7.2	16.8	18.9	17.5	28.1	1.0	100.0

TABLE XXVIII

REASON FOR STUDENTS' CHANGE FROM ORIGINAL PREFERENCE TO  
SELECTED MAJOR

Current Major Area of Study	Class	Excessive Work Load in Original Preferred Field	Poor Instructors	Low Grades	Contacts with Other Students	Contacts with Instructors	Non-University Contacts	Difficulty in Scheduling Courses	Other	No Transfer	Total Students
Accounting	Juniors	2	4	7	0	2	1	1	10	70	97
Accounting	Seniors	1	2	2	0	2	1	0	2	27	37
Business Education	Juniors	0	0	1	0	1	0	0	2	6	10
Business Education	Seniors	1	1							3	5
Economics	Juniors	1	0	3	1	5	0	1	7	21	39
Economics	Seniors			1	0	0	0	0	2	10	13
Finance	Juniors	2	0	0	1	0	2	0	3	8	16
Finance	Seniors	0	2	1	1	1	0	0	4	7	16
General Business	Juniors	3	1	2	3	0	2	3	3	39	56
General Business	Seniors	4	2	2	2	0	2	0	4	24	40
Management	Juniors	5	1	10	4	6	4	0	16	83	129
Management	Seniors	7	2	6	2	0	5	1	7	66	96
Marketing	Juniors	0	3	2	4	0	2	0	10	33	54
Marketing	Seniors	1	1	6	2	3	3	1	7	20	44
Public Administration	Juniors	2	0	1	1	2	1	0	3	11	21
Public Administration	Seniors	0	0	0	0	1	1	0	0	4	6
Totals		29	19	44	21	23	24	7	80	432	679
Percentage		4.3	2.8	6.5	3.1	3.4	3.5	1.0	11.8	63.6	100.0

TABLE XXIX

## STUDENTS' BELIEF IN EMPLOYMENT OPPORTUNITIES

		Number of Students Believing This Field Offers Most Employment Opportunities									
Area of Study of Respondent	Class	No Response	Accounting	Business Education	Economics	Finance	General Business	Management	Marketing	Public Administration	Total
Accounting	Juniors	2	77	0	8	2	1	7	0	0	97
Accounting	Seniors		34	0	0	0	1	2			37
Business Education	Juniors		3	2	3	0	0	2			10
Business Education	Seniors		1	1	1	0	1	0	0	1	5
Economics	Juniors		14	0	20	1	1	3			39
Economics	Seniors		5	0	2	0	2	2	2		13
Finance	Juniors		8	0	1	5	1	0	0	1	16
Finance	Seniors		2	0	4	2	2	5	1	0	16
General Business	Juniors	1	16	0	11	5	14	7	2	0	56
General Business	Seniors		13	1	9	2	4	8	3	0	40
Management	Juniors	1	47	1	24	7	4	38	6	1	129
Management	Seniors		20	0	11	10	5	37	13	0	96
Marketing	Juniors		16	1	5	1	3	6	22	0	54
Marketing	Seniors		11	0	1	2	1	8	21	0	44
Public Administration	Juniors		7	0	3	2	0	4	0	5	21
Public Administration	Seniors		1	1	0	0	1	1	1	1	6
Totals		4	275	7	103	39	41	130	71	9	679
Percentage		0.6	40.5	1.0	15.2	5.7	6.0	19.1	10.5	1.3	100.0

TABLE XXX

## IMAGINED AVERAGE GRADE EARNED BY STUDENTS IN ACCOUNTING STUDY

Major Area of Respondents	Class	Number of Students Believing Average Grade to Be:										
		No Response	2.2 or Below	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0 or Above	Total
Accounting	Juniors	1	18	15	13	33	10	6	1			97
Accounting	Seniors		8	5	9	6	6	2	1			37
Business Education	Juniors	1	3	1	1	3	1					10
Business Education	Seniors		1	1	0	2	0	0	1			5
Economics	Juniors	1	16	9	3	4	2	2	2			39
Economics	Seniors	1	4	2	1	2	2	1				13
Finance	Juniors		6	0	4	5	1					16
Finance	Seniors		6	2	2	5	1					16
General Business	Juniors	1	16	10	7	14	5	2	1			56
General Business	Seniors		17	9	6	4	2	2				40
Management	Juniors	1	33	33	19	23	9	8	3			129
Management	Seniors		41	20	10	15	5	2	2	1		96
Marketing	Juniors	1	16	19	7	5	1	3	2			54
Marketing	Seniors	1	21	6	6	6	4					44
Public Administration	Juniors		9	4	3	4	1					21
Public Administration	Seniors		3	3								6
Totals		8	218	139	91	131	50	28	13	1		679
Percentage		1.2	32.1	20.5	13.4	19.3	7.4	4.1	1.9	.1		100.0

TABLE XXXI

## IMAGINED AVERAGE GRADE EARNED BY STUDENTS IN BUSINESS EDUCATION STUDY

Major Area of Respondents	Class	Number of Students Believing Average Grade to Be:										Total
		No Response	2.2 or Below	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0 or Above	
Accounting	Juniors	3	2	5	7	14	19	15	18	8	6	97
Accounting	Seniors	1	2	3	4	9	7	4	4	0	3	37
Business Education	Juniors			2	1	3	0	0	2	1	1	10
Business Education	Seniors					1	0	2	2			5
Economics	Juniors	4	3	0	3	11	7	3	2	2	4	39
Economics	Seniors	1	0	0	2	4	2	1	2	0	1	13
Finance	Juniors	1	0	1	2	3	1	3	4	0	1	16
Finance	Seniors		1	1	1	5	2	3	3			16
General Business	Juniors	3	1	3	5	14	8	9	8	3	2	56
General Business	Seniors		1	2	2	12	9	7	4	0	3	40
Management	Juniors	4	4	10	9	32	22	17	21	7	3	129
Management	Seniors	2	2	9	17	14	13	11	12	9	7	96
Marketing	Juniors	3	2	1	3	9	13	12	5	4	2	54
Marketing	Seniors	2	1	3	7	9	8	5	6	1	2	44
Public Administration	Juniors	1	2	1	5	6	2	1	2	1		21
Public Administration	Seniors				1	2	1	1	1			6
Totals		25	21	41	69	148	114	94	96	36	35	679
Percentage		3.7	3.1	6.0	10.2	21.8	16.8	13.8	14.1	5.3	5.2	100.0

TABLE XXXII

## IMAGINED AVERAGE GRADE EARNED BY STUDENTS IN ECONOMICS STUDY

Major Area of Respondents	Class	Number of Students Believing Average Grade to Be:										Total
		No Response	2.2 or Below	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0 or Above	
Accounting	Juniors	3	10	8	14	26	13	8	10	3	2	97
Accounting	Seniors		2	10	5	12	4		1	2	1	37
Business Education	Juniors		1	5	1	1	0	2				10
Business Education	Seniors			1	1	0	1	1	0	1		5
Economics	Juniors	2	10	6	3	10	4	3	1			39
Economics	Seniors	1	3	3	3	1	0	0	1	1	0	13
Finance	Juniors		1	3	8	2	0	0	2			16
Finance	Seniors		7	2	1	4	1	1				16
General Business	Juniors	1	13	13	10	6	7	3	3			56
General Business	Seniors		9	9	9	8	2	1	2			40
Management	Juniors	2	20	17	22	36	16	9	5	1	1	129
Management	Seniors	1	22	22	25	11	8	5	1	1		96
Marketing	Juniors	1	6	13	12	12	5	2	2	1		54
Marketing	Seniors	2	16	9	2	11	2	2				44
Public Administration	Juniors		4	6	4	5	1	1				21
Public Administration	Seniors		1	1	2	2	0					6
Totals		13	125	128	122	147	64	38	28	10	4	679
Percentage		1.9	18.4	18.9	18.0	21.6	9.4	5.6	4.1	1.5	.6	100.0

TABLE XXXIII

## IMAGINED AVERAGE GRADE EARNED BY STUDENTS IN FINANCE STUDY

Major Area of Respondents	Class	Number of Students Believing Average Grade to Be:										Total
		No Response	2.2 or Below	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0 or Above	
Accounting	Juniors	4	7	21	16	21	6	13	5	3	1	97
Accounting	Seniors		6	6	6	12	6	0	0	1		37
Business Education	Juniors	1	4	1	0	1	1	1	1			10
Business Education	Seniors				3	2						5
Economics	Juniors	2	9	8	3	7	6	3	1			39
Economics	Seniors	1	2	1	5	2	1	1				13
Finance	Juniors		5	3	3	2	1	2				16
Finance	Seniors		4	2	4	3	1	1	1			16
General Business	Juniors	3	12	15	10	6	6	3	1			56
General Business	Seniors		9	8	14	3	3	2	1			40
Management	Juniors	2	24	36	24	25	10	4	0	3	1	129
Management	Seniors	1	22	20	21	19	10	2	1			96
Marketing	Juniors	2	11	12	6	10	8	1	4			54
Marketing	Seniors	1	14	14	4	8	2	1				44
Public Administration	Juniors	1	7	4	4	3	2					21
Public Administration	Seniors		2	1	2	1						6
Totals		18	138	152	125	125	63	34	15	7	2	679
Percentage		2.7	20.3	22.4	18.4	18.4	9.3	5.0	2.2	1.0	.3	100.0



TABLE XXXIV

## IMAGINED AVERAGE GRADE EARNED BY STUDENTS IN GENERAL BUSINESS STUDY

Major Area of Respondents	Class	No Response	Number of Students Believing Average Grade to Be:										Total
			2.2 or Below	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0 or Above		
Accounting	Juniors	4	0	3	8	13	16	17	19	11	6	97	
Accounting	Seniors	2	2	4	3	14	5	2	1	2	2	37	
Business Education	Juniors	1		2	1	2	1	0	2	1		10	
Business Education	Seniors					2	1	1	1			5	
Economics	Juniors	2	3	1	3	10	7	6	1	5	1	39	
Economics	Seniors	1		1	2	3	3	0	3			13	
Finance	Juniors				2	5	4	3	1	1		16	
Finance	Seniors			3	6	1	2	2	2			16	
General Business	Juniors	1	2	10	8	6	8	13	6	2		56	
General Business	Seniors		1	7	6	13	8	3	1	1		40	
Management	Juniors	2	3	9	19	28	24	24	12	6	2	129	
Management	Seniors	1	4	10	16	20	12	15	9	8	1	96	
Marketing	Juniors	2	1	5	9	12	10	5	7	2	1	54	
Marketing	Seniors	1		11	6	11	4	10	1			44	
Public Administration	Juniors		3		1	8	2	0	5	2		21	
Public Administration	Seniors				1	2	2	1				6	
Totals		17	19	66	91	150	109	102	71	41	13	679	
Percentage		2.5	2.8	9.7	13.4	22.1	16.1	15.0	10.5	6.0	1.9	100.0	

TABLE XXXV

IMAGINED AVERAGE GRADE EARNED BY STUDENTS IN MANAGEMENT STUDY

Major Area of Respondents	Class	No Response	Number of Students Believing Average Grade to Be:									Total
			2.2 or Below	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0 or Above	
Accounting	Juniors	5	10	7	19	20	16	11	8	1		97
Accounting	Seniors		5	10	5	9	3	1	3	1		37
Business Education	Juniors	1	1	3	0	2	0	2	0	1		10
Business Education	Seniors			1	2	0	1	1				5
Economics	Juniors	2	5	6	5	10	8	2	1			39
Economics	Seniors	1		7	0	2	1	1	0	1		13
Finance	Juniors		3	3	4	5	0	1				16
Finance	Seniors		3	5	2	2	2	1	0	1		16
General Business	Juniors	3	6	14	14	6	5	6	1	1		56
General Business	Seniors		4	9	6	9	10	2				40
Management	Juniors	2	16	25	25	32	18	8	3			129
Management	Seniors	1	6	24	19	23	12	5	4	1	1	96
Marketing	Juniors	1	7	15	10	15	3	1	0	1	1	54
Marketing	Seniors	1	7	12	8	10	3	3				44
Public Administration	Juniors	1	6	1	4	4	3	2				21
Public Administration	Seniors		1	2	2	0	1					6
Totals		18	80	144	125	149	86	47	20	8	2	679
Percentage		2.7	11.8	21.2	18.4	21.9	12.7	6.9	2.9	1.2	.3	100.0

TABLE XXXVI  
 IMAGINED AVERAGE GRADE EARNED BY STUDENTS IN MARKETING STUDY

		Number of Students Believing Average Grade to Be:										
Major Area of Respondents	Class	No Response	2.2 or Below	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0 or Above	Total
		Accounting	Juniors	4	6	7	14	26	18	8	8	5
Accounting	Seniors		3	5	10	8	9	0	2			37
Business Education	Juniors	1	1	2	1	1	3	0	1	0		10
Business Education	Seniors				1	1	0	1	1	1		5
Economics	Juniors	1	7	5	5	7	9	0	1	3	1	39
Economics	Seniors	1		2	3	4	0	1	1	1		13
Finance	Juniors		3	3	3	4	0	1	1	1		16
Finance	Seniors		2	4	3	1	1	4	1			16
General Business	Juniors	2	8	9	10	6	10	6	4	1		56
General Business	Seniors		5	6	7	12	4	4	1	0	1	40
Management	Juniors	1	12	25	24	40	9	11	2	5		129
Management	Seniors	1	10	22	22	17	13	4	7			96
Marketing	Juniors	1	2	11	10	15	7	7	1			54
Marketing	Seniors	1	9	14	4	11	3	1	1			44
Public Administration	Juniors	1	4	5	3	3	3	1	1			21
Public Administration	Seniors		1	0	3	1	0	0	1			6
<b>Totals</b>		14	73	120	123	157	89	49	34	17	3	679
<b>Percentage</b>		2.1	10.8	17.7	18.1	23.1	13.1	7.2	5.0	2.5	.4	100.0

TABLE XXXVII

## IMAGINED AVERAGE GRADE EARNED BY STUDENTS IN PUBLIC ADMINISTRATION STUDY

Major Area of Respondents	Class	Number of Students Believing Average Grade to Be:										
		No Response	2.2 or Below	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0 or Above	Total
Accounting	Juniors	6	0	10	8	25	15	15	11	7		97
Accounting	Seniors	1		3	7	9	10	4	1	2		37
Business Education	Juniors	2		3	1	1	1	2				10
Business Education	Seniors			1	0	1	2				1	5
Economics	Juniors	3	3	2	5	7	7	7	2	1	2	39
Economics	Seniors	2	1	2	2	2	0	3	1			13
Finance	Juniors	1	1	4	2	2	1	3	0	2		16
Finance	Seniors		2	1	3	4	4	2				16
General Business	Juniors	5	1	8	5	12	4	10	9	2		56
General Business	Seniors			5	7	12	8	3	3	2		40
Management	Juniors	4	2	11	24	39	18	13	9	5	4	129
Management	Seniors	1	2	10	19	18	18	13	11	3	1	96
Marketing	Juniors	4	1	9	7	12	11	6	2	2		54
Marketing	Seniors	2	3	10	3	12	8	2	3	1		44
Public Administration	Juniors		3	5	0	6	3	1	3			21
Public Administration	Seniors		1	1	0	3	1					6
Totals		31	20	85	93	165	111	84	55	27	8	679
Percentage		4.6	2.9	12.5	13.7	24.3	16.3	12.4	8.1	4.0	1.2	100.0

TABLE XXXVIII

## IMAGINED STARTING SALARY OF GRADUATING SENIOR IN ACCOUNTING STUDY

		Number of Students Believing Monthly Salary to Be:								
Current Major Study of Respondents	Class	No Response	500.00	550.00	600.00	650.00	700.00	750.00 or More	Total	
Accounting	Juniors	1	1	6	27	39	15	18	97	
Accounting	Seniors			1	9	18	8	1	37	
Business Education	Juniors			1	3	5	1		10	
Business Education	Seniors			3	1	0	1		5	
Economics	Juniors		4	7	9	13	5	1	39	
Economics	Seniors			3	3	4	3		13	
Finance	Juniors		1	1	6	3	4	1	16	
Finance	Seniors		1	2	2	4	6	1	16	
General Business	Juniors	1	3	8	20	12	9	3	56	
General Business	Seniors	1	1	2	9	18	9		40	
Management	Juniors	1	6	16	32	39	25	10	129	
Management	Seniors	1	3	3	22	34	26	7	96	
Marketing	Juniors	3	3	8	13	12	12	3	54	
Marketing	Seniors	1		2	17	13	10	1	44	
Public Administration	Juniors	1		1	6	7	4	2	21	
Public Administration	Seniors				2	2	1	1	6	
Totals		10	23	64	181	223	139	39	679	
Percentage		1.5	3.4	9.4	26.7	32.8	20.5	5.7	100.0	

TABLE XXXIX

## IMAGINED STARTING SALARY OF GRADUATING SENIOR IN BUSINESS EDUCATION STUDY

Current Major Study of Respondents	Class	Number of Students Believing Monthly Salary to Be:							Total
		No Response	500.00	550.00	600.00	650.00	700.00	750.00 or More	
Accounting	Juniors	1	44	33	15	4			97
Accounting	Seniors		16	14	6	1			37
Business Education	Juniors		5	3	1		1		10
Business Education	Seniors		2	3					5
Economics	Juniors		24	8	6	1			39
Economics	Seniors		7	3	2	1			13
Finance	Juniors		7	8		1			16
Finance	Seniors		5	8	1	2			16
General Business	Juniors	1	24	21	7	3			56
General Business	Seniors	1	11	17	9	2			40
Management	Juniors	1	60	37	23	5	2	1	129
Management	Seniors	1	27	38	25	5			96
Marketing	Juniors	3	32	9	8	2			54
Marketing	Seniors	1	18	16	7	2			44
Public Administration	Juniors	1	13	4	2	1			21
Public Administration	Seniors		1	4			1		6
Totals		10	296	226	112	30	4	1	679
Percentage		1.5	43.6	33.3	16.5	4.4	0.6	0.1	100.0

TABLE XL

## IMAGINED STARTING SALARY OF GRADUATING SENIOR IN ECONOMICS STUDY

		Number of Students Believing Monthly Salary to Be:							
Current Major Study of Respondents	Class	No Response						750.00 or More	Total
			500.00	550.00	600.00	650.00	700.00		
Accounting	Juniors	1	3	20	30	24	11	8	97
Accounting	Seniors		1	7	15	7	7		37
Business Education	Juniors			1	3	3	2	1	10
Business Education	Seniors			1	2	2			5
Economics	Juniors		1	4	11	15	7	1	39
Economics	Seniors		1	4	1	4	2	1	13
Finance	Juniors			2	6	4	3	1	16
Finance	Seniors			2	4	5	4	1	16
General Business	Juniors	1	4	9	19	14	6	3	56
General Business	Seniors	1	1	8	5	12	8	5	40
Management	Juniors	1	6	25	35	31	21	10	129
Management	Seniors	1		9	29	39	14	4	96
Marketing	Juniors	3	2	10	14	17	7	1	54
Marketing	Seniors	1	1	10	14	13	5		44
Public Administration	Juniors	1		3	4	6	5	2	21
Public Administration	Seniors		1	2	0	1	2		6
Totals		10	21	117	192	197	104	38	679
Percentage		1.5	3.1	17.2	28.3	29.0	15.3	5.6	100.0

TABLE XLI

## IMAGINED STARTING SALARY OF GRADUATING SENIOR IN FINANCE STUDY

Current Major Study of Respondents	Class	Number of Students Believing Monthly Salary to Be:							Total
		No Response	500.00	550.00	600.00	650.00	700.00	750.00 or More	
Accounting	Juniors	1	6	27	40	19	4	0	97
Accounting	Seniors		3	8	13	10	3		37
Business Education	Juniors			3	2	3	2		10
Business Education	Seniors			1	2	2			5
Economics	Juniors		1	12	17	6	3		39
Economics	Seniors		1	3	3	5	1		13
Finance	Juniors			4	5	5	2		16
Finance	Seniors			2	5	4	4	1	16
General Business	Juniors	1	2	6	24	11	11	1	56
General Business	Seniors	1	0	4	18	12	5	0	40
Management	Juniors	1	6	27	37	40	14	4	129
Management	Seniors	1		15	28	38	12	2	96
Marketing	Juniors	3	1	15	16	11	8		54
Marketing	Seniors	1	1	6	17	16	2	1	44
Public Administration	Juniors	2		7	4	6	2		21
Public Administration	Seniors		1	1	2	1	1		6
Totals		11	22	141	233	189	74	9	679
Percentage		1.6	3.2	20.8	34.3	27.8	10.9	1.3	100.0



TABLE XLII

## IMAGINED STARTING SALARY OF GRADUATING SENIOR IN GENERAL BUSINESS STUDY

		Number of Students Believing Monthly Salary to Be:							
Current Major Study of Respondents	Class	No Response						750.00	Total
			500.00	550.00	600.00	650.00	700.00	or More	
Accounting	Juniors	1	44	28	20	4			97
Accounting	Seniors	1	6	17	8	5			37
Business Education	Juniors		2	3	1	4			10
Business Education	Seniors		2	3					5
Economics	Juniors		11	17	10	1			39
Economics	Seniors		4	3	5	1			13
Finance	Juniors		5	5	5	1			16
Finance	Seniors		3	3	6	4			16
General Business	Juniors	1	5	21	17	5	6	1	56
General Business	Seniors	1	1	10	19	7	2		40
Management	Juniors	1	38	48	28	11	2	1	129
Management	Seniors	1	8	38	34	13	2		96
Marketing	Juniors	3	12	20	15	4			54
Marketing	Seniors	1	5	19	16	3			44
Public Administration	Juniors	1	7	8	3	2			21
Public Administration	Seniors		1	2	1	2			6
Totals		11	154	245	188	67	12	2	679
Percentage		1.6	22.7	36.1	27.7	9.9	1.8	0.3	100.0

TABLE XLIII

IMAGINED STARTING SALARY OF GRADUATING SENIOR IN MANAGEMENT STUDY

		Number of Students Believing Monthly Salary to Be:								
Current Major Study of Respondents	Class	No Response	500.00	550.00	600.00	650.00	700.00	750.00	Total	
								or More		
Accounting	Juniors		9	29	34	18	6		97	
Accounting	Seniors			13	12	10	2		37	
Business Education	Juniors			1	3	5	1		10	
Business Education	Seniors				5				5	
Economics	Juniors		8	6	13	9	2	1	39	
Economics	Seniors		3	3	2	4	1		13	
Finance	Juniors			4	8	3	1		16	
Finance	Seniors			2	4	7	3		16	
General Business	Juniors	1	4	8	16	12	13	2	56	
General Business	Seniors	1	1	4	17	12	5		40	
Management	Juniors	1	2	25	46	38	9	8	129	
Management	Seniors	1	1	9	35	40	8	2	96	
Marketing	Juniors	3	5	7	21	11	7		54	
Marketing	Seniors	1	2	8	24	6	3		44	
Public Administration	Juniors	1		6	5	5	3	1	21	
Public Administration	Seniors				2	4			6	
Totals		10	35	125	247	184	64	14	679	
Percentage		1.5	5.2	18.4	36.4	27.1	9.4	2.1	100.0	

TABLE XLIV

## IMAGINED STARTING SALARY OF GRADUATING SENIOR IN MARKETING STUDY

Current Major Study of Respondents	Class	Number of Students Believing Monthly Salary to Be:							Total
		No Response	500.00	550.00	600.00	650.00	700.00	750.00 or More	
Accounting	Juniors	1	14	30	35	13	4		97
Accounting	Seniors		3	12	11	9	2		37
Business Education	Juniors			3	1	4	2		10
Business Education	Seniors			2	2	1			5
Economics	Juniors		4	11	14	8	2		39
Economics	Seniors		2		6	3	2		13
Finance	Juniors		1	3	8	3	1		16
Finance	Seniors			2	8	5		1	16
General Business	Juniors	1	4	11	19	13	6	2	56
General Business	Seniors	1		8	14	12	5		40
Management	Juniors	1	3	29	55	23	13	5	129
Management	Seniors	1	3	16	27	40	7	2	96
Marketing	Juniors	3	1	9	20	14	6	1	54
Marketing	Seniors	1	1	6	19	13	4		44
Public Administration	Juniors	2		9	5	1	4		21
Public Administration	Seniors				3	2	0	1	6
Totals		11	36	151	247	164	58	12	679
Percentage		1.6	5.3	22.2	36.4	24.2	8.5	1.8	100.0

TABLE XLV

## IMAGINED STARTING SALARY OF GRADUATING SENIOR IN PUBLIC ADMINISTRATION STUDY

Current Major Study of Respondents	Class	Number of Students Believing Monthly Salary to Be:							Total
		No Response	500.00	550.00	600.00	650.00	700.00	750.00 or More	
Accounting	Juniors	1	27	35	25	8	1		97
Accounting	Seniors	1	7	16	8	3	2		37
Business Education	Juniors		2	1	3	3	1		10
Business Education	Seniors		1	0	3	1			5
Economics	Juniors		11	14	12	2			39
Economics	Seniors		4	3	4	2			13
Finance	Juniors		3	5	5	2		1	16
Finance	Seniors		2	6	6	2			16
General Business	Juniors	1	10	21	10	10	2	2	56
General Business	Seniors	1	2	15	14	6	2		40
Management	Juniors	1	25	46	32	20	4	1	129
Management	Seniors	1	12	21	44	14	4		96
Marketing	Juniors	3	11	15	16	6	2	1	54
Marketing	Seniors	1	5	17	12	8	1		44
Public Administration	Juniors	1	4	3	6	6	1		21
Public Administration	Seniors		1	3	2				
Totals		11	127	221	202	93	20	5	670
Percentage		1.6	18.7	32.5	29.7	13.7	2.9	0.7	100.0

TABLE XLVI

## PREFERENCE FOR STUDY IN MAJOR FIELD ON ENTRANCE TO COLLEGE OF BUSINESS

Current Major Study of Respondents	Class	No Response	Number of Students Believing Study Should Be Permitted in Major Field on Entry as Freshman	Number of Students Believing Study Should Not Be Permitted in Major Field on Entry as Freshman	Total
Accounting	Juniors		62	35	97
Accounting	Seniors		25	12	37
Business Education	Juniors		4	6	10
Business Education	Seniors		2	3	5
Economics	Juniors		17	22	39
Economics	Seniors		6	7	13
Finance	Juniors		8	8	16
Finance	Seniors	1	7	8	16
General Business	Juniors	1	25	30	56
General Business	Seniors	2	10	28	40
Management	Juniors	1	54	74	129
Management	Seniors	1	52	43	96
Marketing	Juniors	1	29	24	54
Marketing	Seniors	1	18	25	44
Public Administration	Juniors		12	9	21
Public Administration	Seniors		2	4	6
Totals		8	333	338	679
Percentage		1.2	49.0	49.8	100.0

TABLE XLVII

## LEVEL OF EDUCATION THAT STUDENT DECIDED ON MAJOR AREA OF STUDY

Current Major Study of Respondents	Class	Level of Education When Student Definitely Decided on Major Area of Study					Senior	Total
		No Response	High School	Freshman	Sophomore	Junior		
Accounting	Juniors		13	29	45	10		97
Accounting	Seniors	1	7	5	19	5		37
Business Education	Juniors		2	4	2	2		10
Business Education	Seniors		3	0	0	2		5
Economics	Juniors		0	3	30	6		39
Economics	Seniors		0	1	8	4		13
Finance	Juniors		0	1	10	5		16
Finance	Seniors		1	3	6	6		16
General Business	Juniors		7	13	28	8		56
General Business	Seniors	1	4	10	10	13	2	40
Management	Juniors		13	18	78	20		129
Management	Seniors	1	11	20	36	25	3	96
Marketing	Juniors	1	8	8	22	15		54
Marketing	Seniors		6	7	16	14	1	44
Public Administration	Juniors	1	1	3	10	6		21
Public Administration	Seniors		1		2	1	2	6
Totals		5	77	125	322	142	8	679
Percentage		0.7	11.3	18.4	47.4	20.9	1.2	100.0

TABLE XLVIII

STUDENTS' ADVICE TO BROTHER REGARDING MAJOR AREA OF STUDY

Number That Would Advise Brother to Major in:											
Major Area of Study	Class	No Response	Accounting	Business Education	Economics	Finance	General Business	Management	Marketing	Public Administration	Total
Accounting	Juniors	2	61	1	10	3	10	5	3	2	97
Accounting	Seniors	1	31	0	0	2	0	3			37
Business Education	Juniors		1	3	3			3			10
Business Education	Seniors		1	1	0	1	0	2			5
Economics	Juniors	1	3	0	24	0	7	2	2		39
Economics	Seniors	1	1	1	7	1	0	1	1		13
Finance	Juniors		6	0	4	3	1	2			16
Finance	Seniors		1	0	1	9	1	4			16
General Business	Juniors	4	8	0	8	1	29	2	3	1	56
General Business	Seniors	2	6	0	4	1	11	11	4	1	40
Management	Juniors	5	31	2	17	5	8	52	9		129
Management	Seniors	6	13	0	6	7	8	47	7	2	96
Marketing	Juniors	4	6	0	6	4	7	5	22		54
Marketing	Seniors	1	5	0	4	2	0	7	24	1	44
Public Administration	Juniors		2	0	5	1	6	4	0	3	21
Public Administration	Seniors	1	0	0	1	0	0	0	2	2	6
<b>Totals</b>		<b>28</b>	<b>176</b>	<b>8</b>	<b>100</b>	<b>40</b>	<b>88</b>	<b>150</b>	<b>77</b>	<b>12</b>	<b>679</b>
<b>Percentage</b>		<b>4.1</b>	<b>25.9</b>	<b>1.2</b>	<b>14.7</b>	<b>5.9</b>	<b>13.0</b>	<b>22.1</b>	<b>11.3</b>	<b>1.8</b>	<b>100.0</b>

TABLE XLIX

## SEX OF COLLEGE OF BUSINESS RESPONDENTS

Major Area of Study	Class	No Response	Male	Female	Total
Accounting	Juniors		96	1	97
Accounting	Seniors		36	1	37
Business Education	Juniors		7	3	10
Business Education	Seniors		1	4	5
Economics	Juniors		39		39
Economics	Seniors		13		13
Finance	Juniors		15	1	16
Finance	Seniors		15	1	16
General Business	Juniors		54	2	56
General Business	Seniors	1	37	2	40
Management	Juniors	3	125	1	129
Management	Seniors	3	92	1	96
Marketing	Juniors	2	50	2	54
Marketing	Seniors		42	2	44
Public Administration	Juniors		21		21
Public Administration	Seniors		6		6
Totals		9	649	21	679
Percentage		1.3	95.6	3.1	100.0



TABLE I

## PATERAL OCCUPATIONS OF COLLEGE OF BUSINESS STUDENTS

Major Area of Study	Class	No Response	Accountant	Doctor, Lawyer Dentist	Other Professional	Government Employee	Businessman Sales & Management	Skilled Labor	Semiskilled	Other	Self Employed	Total
Accounting	Juniors	1	5	1	6	11	23	18	5	9	18	97
Accounting	Seniors		2	1	1	3	8	4	6	6	6	37
Business Education	Juniors	1			1	1	3	1		1	2	10
Business Education	Seniors							1		4		5
Economics	Juniors			2	5	4	6	8	2	3	9	39
Economics	Seniors				2	3		1		2	5	13
Finance	Juniors			1	2	10	1				2	16
Finance	Seniors		1		3	1	6	1		1	3	16
General Business	Juniors	1			6	13	12	6	2	4	12	56
General Business	Seniors	2		1	7	7	7	1	2	9	4	40
Management	Juniors	6	2	2	8	18	30	16	8	14	25	129
Management	Seniors	5	2	1	9	17	31	5	2	10	14	96
Marketing	Juniors	3			3	9	20	6	1	4	8	54
Marketing	Seniors	1	3	1	4	9	13	4	2	2	5	44
Public Administration	Juniors				3	7	3	2		3	3	21
Public Administration	Seniors				1	1	1	2	0	1		6
Totals		20	15	10	61	114	164	76	30	73	116	679
Percentage		2.9	2.2	1.5	9.0	16.8	24.2	11.2	4.4	10.8	17.1	100.0

TABLE LI

## STUDENT CLASSIFICATION OF HOME COMMUNITY

Major Area of Study	Class	No Response	Rural	Urban	Total
Accounting	Juniors		51	46	97
Accounting	Seniors		16	21	37
Business Education	Juniors		4	6	10
Business Education	Seniors		3	2	5
Economics	Juniors		13	26	39
Economics	Seniors		3	10	13
Finance	Juniors		3	13	16
Finance	Seniors		5	11	16
General Business	Juniors	1	25	30	56
General Business	Seniors	1	21	18	40
Management	Juniors	3	56	70	129
Management	Seniors	3	31	62	96
Marketing	Juniors	2	19	33	54
Marketing	Seniors		20	24	44
Public Administration	Juniors		5	16	21
Public Administration	Seniors		1	5	6
Totals		10	276	393	679
Percentage		1.5	40.6	57.9	100.0

TABLE LII

## PATERNAL SALARY OF COLLEGE OF BUSINESS STUDENTS

Major Area of Study	Class	No Response	Under \$5,000	\$5,000 to \$7,500	\$7,500 to \$10,000	Over \$12,500	Total
Accounting	Juniors	7	9	33	30	18	97
Accounting	Seniors	3	2	11	7	14	37
Business Education	Juniors	1	2	3	3	1	10
Business Education	Seniors	4			1		5
Economics	Juniors	1	2	7	21	8	39
Economics	Seniors	2		3	1	7	13
Finance	Juniors	1		2	4	9	16
Finance	Seniors			3	3	10	16
General Business	Juniors	3	4	10	14	25	56
General Business	Seniors	6	5	3	9	17	40
Management	Juniors	16	8	32	41	32	129
Management	Seniors	11	4	16	32	33	96
Marketing	Juniors	6	3	9	15	21	54
Marketing	Seniors	4		8	13	19	44
Public Administration	Juniors	2	1	6	8	4	21
Public Administration	Seniors	1		2	3		6
<b>Totals</b>		<b>68</b>	<b>40</b>	<b>146</b>	<b>204</b>	<b>221</b>	<b>679</b>
<b>Percentages</b>		<b>10.0</b>	<b>5.9</b>	<b>21.5</b>	<b>30.0</b>	<b>32.5</b>	<b>100.0</b>

**The vita has been removed from  
the scanned document**

A STUDY OF BUSINESS STUDENTS AND THEIR ATTITUDES  
TOWARD ACCOUNTING AND OTHER BUSINESS AREAS OF  
STUDY AT VIRGINIA POLYTECHNIC INSTITUTE

by

Herbert L. Graham

ABSTRACT

This study is an investigation of certain background and attitude factors of junior and senior students in the College of Business at Virginia Polytechnic Institute. Its purpose is to identify the nature of the image which students have of the various areas of study and the departments associated with such areas. Particular emphasis is placed upon the accounting department and the field of accountancy.

Information was obtained by the use of a questionnaire. Responses were received from 89% of the junior and senior business students.

The responses show that students have formulated images of each area of study in the College of Business. The students imagine a dissimilar starting salary for graduating seniors, based on their field of endeavor. They imagine that the area that receives the greatest compensation requires the most work for degree completion.

Further, they feel that accounting is such a field. Most students select an itinerary between one which requires the most work with concomitant compensation and one which requires the least work with concomitant compensation.

At least 29% of the respondents, at one time or another, considered accounting as their preferred major. Yet, almost one-third of these students left accounting for other areas of study. These findings suggest that the accounting department loses students because of two problem areas: (1) the image of accounting, and (2) the method of teaching accounting.

Recommendations for improving the accounting image and accounting teaching methods are made in the final chapter of the thesis.