Attitudes Towards Accounting and the Accounting Profession: Differences Between Australian and International Students

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Abstract

This paper presents the results of a study of undergraduate second year accounting students’ attitude towards accounting as a profession. The study utilises a validated attitude to accounting measure to examine how the accounting profession is viewed by students generally and more specifically differences in attitudes between Australian and international students. In doing so the study draws on the Theory of Planned Behaviour to explain the differences in attitudes towards accounting and the accounting profession as well as realistic constraints beyond intentions and attitudes that may limit graduate opportunities for international students. The study finds that overall students have a positive attitude towards accounting as a profession however there are significant differences between Australian and international students in terms of interest in accounting and their attitude towards the work of accountants. It is concluded that the differences in attitudes towards accounting between Australian and international students may be linked with motivations of international students to pursue accounting based on personal, cultural and social influences. Failure of international students to achieve their planned behaviour to become an accountant was also linked to the external forces that restrict their employment opportunities in the Australian professional accounting environment.