

Marketing the Accounting Major: The Impact of Job-Specific Messaging on Undergraduate Student Interest

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Abstract

Declining enrollments are a concerning trend for practitioners and academics alike. In this paper, the researchers survey a sample representing over 70 majors to document their attitude towards the accounting profession. In an experiment, students are presented with information about a career in tax, audit, or forensic accounting to determine if receiving information about an accounting career can improve their perceptions. The results show that information on all three careers improved student perceptions, but that forensic accounting improved student perceptions the most. Both academics and practitioners should try to focus on emerging careers, rather than focusing on careers in tax and audit to maximize student recruitment.

Introduction

Attracting students to the profession has been a topic of discussion amongst practitioners and academics for decades (Auyeung and Sands, 1997; Heiat, Brown and Johnson, 2007; Bekoe, Owusu, Ofori, Essel-Anderson and Welbeck, 2018; Karlsson and Noela, 2021). Concerns about the dwindling pipeline of future talent worries recruiters at public accounting firms (Maurer, 2022; Ellis, 2023b). Fewer students are choosing accounting as a profession (Ellis, 2023a; Queenan, 2023). The shortage of accountants both at universities and in practice attracts significant media attention (Ellis, 2022, 2023a, 2023b; Maurer, 2022; Queenan, 2023).

The purpose of this study is to better understand current attitudes of undergraduate students about accounting as a profession and to develop strategies that universities and recruiters can use to improve student perceptions. First, the researchers surveyed a large cross-section of undergraduate students across over 70 majors to understand the key factors in choosing a major and to understand current perceptions about accounting. The researchers anticipated that results would be similar to prior studies, which concluded that accounting is a difficult and boring career with little intrinsic reward (Chen, Jones, & McIntyre, 2005; Felton, Buhr, Northey, 1994). Second, the researchers conducted an experiment where students read one of three random vignettes of an accounting career in either tax, audit, or forensic

accounting. A statistical analysis concluded that exposure to these vignettes improves student perceptions about accounting as a career.

Improving a student's personal attitude towards accounting is a critical step in boosting the number of students entering the profession. Personal attitude is the largest factor when choosing a major. Gestalt analysis suggests that students view accounting as math-heavy and boring. Students' perceptions of the accounting profession improved significantly upon viewing a vignette highlighting an accounting career. Students responded strongest to the vignette on forensic accounting, which students rated as the most fun, most exciting, and least boring of all three vignettes.

This study contributes to the literature in two ways. First, the experimental results provide evidence that exposing students to accounting careers improves student perceptions. These results complement existing literature. Second, the experimental results suggest that highlighting a career in forensic accounting will have a larger impact on student perceptions than highlighting a career in tax or audit. This finding provides colleges with an easy, implementable strategy to improve student perceptions. They can highlight accounting career opportunities to students.

Literature Review

Attracting high-quality students to the accounting profession and ensuring adequate career readiness has been a focus of academics and practitioners for decades. The American Accounting Association (AAA) formed the Bedford Committee in 1984 to ensure that universities were meeting the expanding needs of the profession (American Accounting Association, 1986). Subsequently, the AAA partnered with the Sponsor's Education Task Force, which represented the largest accounting firms, to form the Accounting Education Change Commission (AECC) in 1989 (Mathews, 1994). The AECC focused on specific skill development, knowledge, and course content with a professional focus in Objectives of Education for Accountants Position Statement Number One (Accounting Education Change Commission, 1990). This statement focused on the goal of higher education accounting programs to prepare students for entry into the profession and the ability to function as lifelong learners. In their second statement, the AECC (Accounting Education Change Commission, 1992) identified the importance of the first course in accounting to better understand the profession, the skills needed, and the nature of career opportunities in accounting.

In addition to formal efforts from practitioners, numerous academic studies explore strategies to improve the quantity and quality of accounting practitioners. Adams, Pryor, and Adams (1994) surveyed students in an introductory accounting course. They concluded that the accounting major was attracting high-aptitude students, however, the number of students attracted to the profession was insufficient to meet the need. The AICPA, in collaboration with Wunderman, a marketing firm, commissioned research on student perceptions of accounting to help attract more students into the profession (Lewis Mobilio Research, 2003). The authors concluded that accounting students are process and outcome oriented, meaning they found satisfaction in completing a financial statement and problem solving. Students perceived accounting as the foundational 'language of business' that is essential for multiple career paths, however, they also feared that accounting as a career could become monotonous and boring.

Numerous studies focus on understanding factors that contribute to students selecting accounting as a major. Geiger and Ogilby (2000) compared student perceptions at the beginning and ending of a semester of students in an introductory accounting course. Their analysis indicated that the intention to study accounting, performance in the class, and individual instructors contribute to the selection of an accounting major. Heiat, Brown, and Johnson (2007) surveyed students to identify the underlying factors that influence a student's choice of majors. Among these factors, the most influential was a genuine interest in the subject matter, while the least influential was the expected ease of earning a degree. Auyeung and Sands (1997) explored career-choice factors on students from diverse cultural backgrounds in Australia. The authors concluded that career choice factors varied based on participant's culture of origin. Australian accounting students identified an aptitude for the subject matter as most influential in their career

choice. However, Hong Kong and Taiwanese students described parental, teacher, and peer influences as more important. Ugrin, Honn, Garcia, and Ott (2013) examined reasons for students not selecting accounting as a major and identified a problem with accounting and its perception as a dull and boring topic. Tickell, Lim, and Balachandran (2012) explored the first course in accounting to examine the difference in perceptions between accounting and finance majors, and other business majors. Accounting and finance majors perceived the introductory accounting course as a more valuable experience than those who identified as other business majors. However, both groups ranked the course as less favorable after completion.

Attracting high-quality students to the profession is not only an issue in the United States. Researchers in Ghana (Bekoe et al., 2018), Malaysia (Marzuki et al., 2019), and Sweden (Karlsson and Noela, 2021) have also studied student perceptions of the accounting major with comparable results. Students have negative perceptions of the accounting profession and believe it to be dull, boring, and difficult.

Hypothesis Development and Research Question

Prior research concludes that students perceive a career in accounting as a boring job (Ugrin et al., 2013; Bekoe et al., 2018; Karlsson and Noela, 2021). These negative feelings contribute towards students not choosing accounting as a major. One potential source of the negative perception of accounting is a lack of knowledge about accounting.

Exposure to a topic can increase positive perceptions through multiple channels. Even simply hearing a word repeatedly can improve positive perceptions (Zajonc, 1968). Ambiguity aversion and familiarity bias are two theories that help explain why exposure to a topic increases positive perceptions about that topic. Ambiguity aversion is the human tendency towards avoiding things associated with unknown outcomes. Ambiguity aversion can impact career choice amongst college students (Xu and Tracey, 2014). Increasing awareness of potential outcomes, such as career opportunities, may help reduce ambiguity aversion. Additionally, familiarity bias is the human tendency towards favoring things that are known over things that are unknown. One example of familiarity bias in career choice is occupational inheritance, where a child chooses to enter the same occupation as one of their parents (Steinberg, 2024). As students become more aware of positive aspects of accounting, they may have more positive favorable views about accounting as a major. Because exposure to a topic can improve perceptions through a variety of channels, student perceptions may improve after exposure to accounting career paths. Stated formally:

Hypothesis: Student perceptions of accounting as a profession will improve after exposure to potential career paths.

A significant number of accounting students begin their careers at public accounting firms. Traditionally, the majority of these students start in the two largest lines of service for public accounting firms – tax and audit. Students are likely to have some familiarity with these terms through life experience. Alternatively, students may be less familiar with accounting career paths outside of tax and audit, such as forensic accounting. If students have lower exposure to nontraditional accounting careers, exposure may have greater impact on student perceptions. Stated formally:

Research Question: Career paths outside of tax and audit will have a greater impact on student perceptions of accounting than traditional career paths.

Methods and Stimuli

Participants were given an initial survey on factors likely to influence their decision on a major. They ranked the following factors on a five-point Likert-type scale (1=not at all important, 5=extremely important): (1) having a parent in the profession, (2) an instructor/teacher's influence, (3) having work experience already in that field, (4) having an influential mentor in that field, (5) your personal attitude toward that major's professions, (6) the Armed Services Vocational Aptitude Battery (ASVAB) test, (7) portrayal of this job in the media (TV, movies, books, etc.), and (8) a high school course you enjoyed. Following this, participants were asked a series of questions to measure pre-existing attitudes toward the accounting major. First, participants were asked "have you ever considered majoring in accounting?" (nominal variable with yes/no choices) and then asked, "when you think about a career in accounting, in your own words, what comes to mind?" (open-ended question with text input box). Finally, to measure participants' baseline perceptions of accounting as a career, participants were asked "When I think about a career in Accounting, I think it would be..." with students rating it using eight different seven-point semantic differential scale items (not exciting/exciting, not challenging/challenging, not well-paid/well-paid, not too much math for me/too much math for me, not boring/boring, not fun/fun, not very social/very social, mostly independent/mostly team-based, something my skills would not fit well/something my skills would fit well).

After the initial survey, participants were randomly assigned to one of three experimental conditions based on three different real-world accounting testimonial vignettes from the American Institute of Certified Professional Accountants "CPA Profiles" page¹ (AICPA, n.d.). All three experimental groups featured fictionalized conditions that contain a protagonist named "Riley," a common name for multiple genders that appeals to various genders in past research (Mayer, Kumar, and Yoon, 2019). The experiment included three different accounting-based professions after reviewing the profiles page, selecting ones deemed to be *prima facie* most different from each other. In the "tax" condition, respondents read:

As a Senior Tax Associate, Riley's responsibilities include the preparation of tax returns of varying complexities. These can be in a corporate setting or individual income tax returns. Riley also performs tax research and tax consulting. "There's a real satisfaction in doing the job right for my clients," says Riley. "They count on my accuracy and knowledge, and I use my training to deliver for them!"

In the "auditor" condition, respondents read:

Working for the federal government, Riley tracks down ways to save taxpayers money. When the federal government wants someone to audit defense contracts and make sure Uncle Sam (and, by extension, all Americans) are getting what was paid for, they send in Riley. It's serious stuff – assignments are so high-level, actually, that Riley sometimes can't even discuss them with friends. "If you find something huge that's unallowable in a contract and save the taxpayers millions of dollars," Riley says, "That's a win!"

Finally, in the "forensic" condition participants read:

As a forensic specialist at AMERILINK LLP, Riley gets to do many things. Working with a wide variety of clients means embracing Riley's inner "Sherlock Holmes" and tracking down evidence of fraud one day and assigning a monetary value to a company the next. Riley enjoys diverse challenges, but the most exciting part of the job is testifying as an expert in court. "Some people would not want to be in that kind of situation [testifying in a courtroom]. I'm like, sure, I'll sit here and be questioned by an attorney for an hour!" says Riley.

¹ <https://www.thiswaytocpa.com/profession/profiles/>

Respondents were then instructed to “think about the previous job description paragraph. Now for the statement “Riley’s job sounded....” please pick the choice that best represents your attitudes” repeating the eight seven-point semantic differential scale items.

Results

Sample

This study’s sample consisted of 219 self-identified undergraduate first-year and second-year students enrolled in two sections of an introductory personal finance course at a large public university in the Midwest United States in Spring semester of 2021. The experimental survey utilized Qualtrics Survey Software. Table 1 summarizes participant characteristics. This course is an option to fulfill a core requirement for all students at this university, contributing to a wide representation of students from 71 unique majors². Students answering the question “I identify my ethnicity as” reported 180 Caucasian, 19 Black, 19 Hispanic, 9 Asian, 3 Native American, 4 Other, and 3 Prefer Not to Answer³. In terms of gender identity, 165 of respondents identified as female, 47 as male, 1 as transgender, 4 as gender variant/nonconforming, and 2 as “not listed.” The sample is heavily skewed towards female, this is partly because the underlying student population is approximately 60% female. Twenty-nine students said that they would consider accounting as a major, while 190 said they would not. Course instructors offered research participants a small extra credit bonus for participating in the study. However, student participation and all identifying information is anonymous to the study authors.

Influences on Choosing a MajorTable 2 presents the results of the questions examining numerous factors’ influence on the choice of major. Table 2 presents results for the entire population (219) as well as for two sub-groups; students that would consider accounting (29) and students that would not consider accounting (190). Interestingly, both groups had identical rankings. The three highest influences were “Your personal attitude toward that profession,” “A high school course you enjoyed,” and “Having an influential mentor in that field.” Next, Table 2 also presents the results of tests for differences between the groups of students that would consider accounting and the students that would not consider accounting. Four factors showed statistically significant differences. Students who had a parent in the profession were significantly more likely (1% level) to choose accounting as a major. This result is consistent with the intuition that exposure to the accounting profession will improve student attitudes towards accounting. Students who have work experience in the field, results from the ASVAB test, and a high school course you enjoyed were weakly more likely to choose accounting as a major (10% level). Similarly, all three of these results suggest that exposure to accounting increases the likelihood that a student chooses accounting as a major. Students who are influenced by previous work experience, the results of the ASVAB test, and experience with a high school accounting course appear more likely to choose accounting as a major.

Pre-existing Attitudes Toward Accounting

Table 3 presents a Gestalt-analysis appraisal of participants’ pre-existing attitudes toward the accounting major and profession. For the open-ended question, “when you think about a career in accounting, in your own words, what comes to mind?”, the responses seemed to cluster around major themes of “math” and “numbers” and “desk” and “office,” and, when valenced, were generally negative (especially “boring”). The responses seem to be a general theme of “making money” as well. Table 3 includes responses with at least 10 mentions from participants.

Experiment

Table 4 examines what effects, if any, the independent variable of three different accounting job vignettes (Auditor, Forensic, Tax) had on outcome variables. A series of one-way ANOVAs before (Panel A) and after (Panel B) treatment

² If students were double-majors, both majors were recorded.

³ Participants could select all ethnicities that applied.

determine if the experiment had any impact on student perception. There should be no differences between the three groups before receiving the treatment. Consistent with this expectation, all one-way ANOVA tests fail to detect any significant differences during the pre-treatment period. In the post-period, a statistically significant one-way ANOVA indicates that at least one of the treatment groups differs from the other two. The results indicate that five of nine variables of interest are highly statistically significant and two are weakly statistically significant in the post-period, indicating significant differences in student perceptions based upon which vignette students viewed. Interestingly, for all statistically significant tests, the Forensic treatment produced the results most favorable towards an accounting career. Further, the audit treatment produced the second most favorable results in six of seven statistically significant variables. These results clearly suggest that students will respond most favorably when presented information about a career in forensic accounting and will respond the least favorably when presented information about a career in tax.

Results from the prior section show a clear pecking order in terms of impact of student vignette. To further understand these results, Table 5 tests to see the impact each of the vignettes had on students by comparing the pre-test and post-test results. The results demonstrate that all three vignettes had a positive impact on student perceptions of accounting as a profession. Students that viewed the tax vignette (Panel A) showed statistical improvement in eight out of nine dimensions. Similarly, students that viewed the auditor vignette (Panel B) showed statistical improvement in seven dimensions. Lastly, students that viewed the forensic vignette showed statistically significant improvement in all nine dimensions. In eight dimensions, forensic has the largest t-stat. As a whole, the results from this suggestion support the fact that all three vignettes improved student perceptions of accounting as a profession. Consistent with prior results, the forensic accounting vignette had the largest impact on student perceptions.

Conclusion

The shortage of accounting majors is a growing concern for both firms and academics (Maurer, 2022; Ellis, 2023a; Ellis, 2023b; Queena, 2023). This study seeks to understand current student perceptions of accounting as a profession by conducting both a survey and an experiment. The sample used in this study represents 71 unique majors.

Consistent with prior literature, the results from this study show that students perceive accounting as boring, challenging, and not fun. When choosing a major, the three largest influences are a student's personal attitude toward that profession, a high school course you enjoyed, and having an influential mentor in that field. Researchers performed an experiment to determine the impact of exposing students to careers in accounting on student perception of accounting as a major. Students were presented with one of three vignettes highlighting a career in tax, audit, or forensic accounting. All three results show statistically significant improvements in student perceptions of the accounting profession. However, the vignette on forensic accounting had the highest impact.

The results of this study have important implications for recruiting accounting students. Consistent with popular press, students do not appear to view accounting in a positive light. To help alter these perceptions, academics and practitioners should discuss new and emerging areas of accounting, instead of focusing primarily on careers in tax and audit.

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Table 1 - Summary Statistics of Participant Characteristics

This table presents summary statistics for participant demographics. All student data is self-reported.

	<u>Year in School</u>
First-Year	164
Second-Year	55
Total	219

	<u>Gender Identity</u>
Female	165
Male	47
Transgender	1
Gender Variant/Non-Conforming	4
Not Listed	2
Total	219

	<u>Ethnicity</u>
Asian	9
Black	19
Caucasian	180
Hispanic	19
Native American	3
Prefer Not to Answer	3
Other	4
Total	237

	<u>Would Consider Accounting</u>
Yes	29
No	190
Total	219

Table 1 - Participant Characteristics (continued)

	<u>Major</u>
Accounting	5
Acting (Theatre)	1
Actuarial Science	1
Advertising	4
Anthropology	4
Architecture	7
Art History (Art)	1
Astronomy	1
Biochemistry (Chemistry)	1
Biology	8
Business Administration	8
Business Law (Legal Studies)	1
Communication Studies	3
Computer and Information Technology	1
Computer Science, General (Computer Science)	3
Construction Management	2
Criminal Justice and Criminology	7
Dance	2
Design and Technology (Theatre)	1
Digital Production (Telecommunications)	1
Early Childhood Education/Teaching	2
Early Childhood Special Education (Exceptional Needs Teaching)	1
Economics	2
Elementary Education/Teaching	22
English/Language Arts Education	2
Exercise Science/Kinesiology	5
Family and Child	1
Table 1 - Participant Characteristics (continued)	
Fashion Industry Studies	1
Finance	2
Graphic Arts Management	1
Health Education and Promotion	1
Hearing Impaired/Deaf(Exceptional Needs Teaching)	2
History	1
Interior Design	1
International Business	3

Journalism	3
Journalism Graphics (Journalism)	1
Life Science Education	1
Marketing	7
Mathematical Sciences	1
Meteorological Studies (Geography)	2
Meteorology and Climatology (Geography)	2
Music Education	1
Natural Resources and Environmental Management	3
Nursing	20
Photography and Intermedia Arts (Art)	1
Photojournalism (Journalism)	2
Political Science	3
Pre-Audiology	1
Pre-Dentistry	1
Pre-Medicine	1
Pre-Medicine	3
Pre-Pharmacy	1
Pre-Physical Therapy (Exercise Science)	2
Professional Selling	2
Table 1 - Participant Characteristics (continued)	
Psychological Science	16
Public Relations	2
Social Studies Teaching	1
Social Work	5
Sociology	1
Spanish	3
Special Education/Exceptional Needs Teaching	9
Speech Language Pathology	5
Sport Administration	3
Studio Art (Art)	1
Theatre Creation (Theatre)	1
Telecommunications	10
Theatre	1
Tourism and Human Geography (Geography)	1
Undeclared	15
Visual Communication (Art)	2
Total	243

Table 2 - Student Self-Reported Influences on Choosing a Major

This table presents the mean and standard deviation for factors that are likely to influence your decision on a major. We present results for the total sample, for students that would consider accounting as a major, and for students that would not consider accounting as a major. We also present the difference between the mean of students that would consider accounting and the mean of students that would not consider accounting, as well as the associated t-statistic. ***, **, and * indicate statistical significance at the 1%, 5%, and 10% levels, respectively.

<u>"What factors are likely to influence your decision on a major?"</u>	<u>Total</u>		<u>Would Consider Accounting</u>		<u>Would Not Consider Accounting</u>		<u>Yes - No</u>	<u>T-Stat</u>	
	<u>Mean</u>	<u>S.D.</u>	<u>Mean</u>	<u>S.D.</u>	<u>Mean</u>	<u>S.D.</u>			
Having a parent in the profession	1.68	1.01	2.14	1.22	1.61	0.96	0.53	2.66	***
An instructor/teacher's influence	2.70	1.22	2.86	1.13	2.68	1.23	0.18	0.75	
Having work experience already in the field	2.81	1.17	3.17	1.07	2.75	1.18	0.42	1.81	*
Having an influential mentor in that field	3.23	1.21	3.38	0.94	3.21	1.25	0.17	0.72	
Your personal attitude toward that profession	4.50	0.68	4.31	0.93	4.53	0.63	-0.22	-1.60	
The ASVAB test results	1.49	0.83	1.76	0.91	1.45	0.81	0.31	1.90	*
Portrayal of this major's jobs in media (TV, movies, books, etc.)	2.37	1.16	2.52	1.30	2.35	1.14	0.17	0.73	
A high school course you enjoyed	3.29	1.19	3.59	1.12	3.24	1.20	0.34	1.45	*
	219		29		190				

Table 3 - Qualitative Responses on Student Perceptions of Accounting as a Profession

This table presents the number of mentions of the any nonfunction words mentioned 10 or more times in qualitative responses. Students were given the prompt "what do you think about a career in accounting, in your own words, what comes to mind?"

<u>Mentions in Qualitative Responses</u>	<u>n</u>
Math	79
Number	56
Lot	41
Boring	31
Money	24
Desk	21
Work	21
Job	17
Think	15
Accounts	13
Sitting	12
Bank	11
Office	10
Day	10
Deal	10

Table 4 - One-Way ANOVA Before and After Viewing Accounting Vignette

This table presents results from one-way ANOVA analysis on each of the prompts given to students. Students were asked to rate 10 statements on a 7-point Likert scale. We present the mean result based on the random treatment group the student was assigned. Treatments included being presented a tax vignette, an auditor vignette, and a forensic accountant vignette. Additionally, we present the F-Test results. A statistically significant F-Test indicates that our treatment variable indicates a statistical difference between treatment groups. We anticipate no differences in the pre-treatment and differences in the post-treatment. ***, **, and * indicate statistical significance at the 1%, 5%, and 10% level, respectively.

Panel A: Pre-Treatment

<u>"When I think about a career in accounting, I think it would be..."</u>	<u>Tax</u>	<u>Audit</u>	<u>Forensic</u>	<u>F-Test</u>
Not exciting (1): Exciting (7)	1.86	2.08	2.09	0.53
Not challenging (1): Challenging (7)	5.47	5.77	5.44	1.13
Not well-paid (1): Well-paid (7)	5.26	5.45	5.52	0.74
Not too much math for me (1): Too much math for me (7)	5.33	5.23	5.16	0.15
Not boring (1): Boring (7)	5.70	5.75	5.45	0.83
Not fun (1): Fun (7)	2.36	2.67	2.43	0.79
Not very social (1): Very social (7)	3.07	3.00	3.22	0.39
Mostly independent (1): Mostly team-based (7)	2.74	3.09	2.89	0.88
Something my skills would not fit well (1) : Something my skills would fit well (7)	2.73	2.84	3.04	0.51
N	73	64	82	

Table 4 - One-Way ANOVA Before and After Viewing Accounting Vignette continued)***Panel B: Post-Treatment***

<u>"When I think about a career in accounting, I think it would be..."</u>	<u>Tax</u>	<u>Audit</u>	<u>Forensic</u>	<u>F-Test</u>	
Not exciting (1): Exciting (7)	2.56	3.58	4.11	15.98	***
Not challenging (1): Challenging (7)	4.99	5.23	5.11	0.6	
Not well-paid (1): Well-paid (7)	4.89	5.13	4.87	1.04	
Not too much math for me (1): Too much math for me (7)	4.68	4.08	3.89	4.86	***
Not boring (1): Boring (7)	4.93	4.30	3.66	13.15	***
Not fun (1): Fun (7)	3.01	3.64	4.10	11.96	***
Not very social (1): Very social (7)	4.15	4.03	4.77	5.48	***
Mostly independent (1): Mostly team-based (7)	3.15	3.28	3.66	3.01	*
Something my skills would not fit well (1) : Something my skills would fit well (7)	2.93	3.41	3.70	4.62	**
N	73	64	82		

Table 5 - Student Perceptions of Accounting Before and After Viewing Accounting Vignette

This table presents the mean results from prompts given to students. Students were asked to rate 10 statements on a 7-point Likert scale. We present the mean result in the pre-period and post-period, as well as the difference between the two. Results are presented based on treatment group: Panel A: Tax Vignette, Panel B: Auditor Vignette, Panel C: Forensic Vignette. Additionally, we present the t-Test results for the difference between the means of the post-test and the pre-test. ***, **, and * indicate statistical significance at the 1%, 5%, and 10% level, respectively.

Panel A: Tax Vignette

<u>"When I think about a career in accounting, I think it would be..."</u>	<u>Pre</u>	<u>Post</u>	<u>Post-Pre</u>	<u>T-Stat</u>	
Not exciting (1): Exciting (7)	1.86	2.56	0.70	3.68	***
Not challenging (1): Challenging (7)	5.47	4.99	-0.48	-2.63	**
Not well-paid (1): Well-paid (7)	5.26	4.89	-0.37	-2.48	**
Not too much math for me (1): Too much math for me (7)	5.33	4.68	-0.64	-3.33	***
Not boring (1): Boring (7)	5.70	4.93	-0.77	-3.33	***
Not fun (1): Fun (7)	2.36	3.01	0.66	3.72	***
Not very social (1): Very social (7)	3.07	4.15	1.08	5.47	***
Mostly independent (1): Mostly team-based (7)	2.74	3.15	0.41	1.98	*
Something my skills would not fit well (1) : Something my skills would fit well (7)	2.73	2.93	0.21	1.19	
N	73	73			

Table 5 - Pre-Treatment Survey Results (continued)***Panel B: Auditor Vignette***

<u>"When I think about a career in accounting, I think it would be..."</u>	<u>Pre</u>	<u>Post</u>	<u>Post-Pre</u>	<u>T-Stat</u>	
Not exciting (1): Exciting (7)	2.08	3.58	1.50	5.84	***
Not challenging (1): Challenging (7)	5.77	5.23	-0.53	-2.41	**
Not well-paid (1): Well-paid (7)	5.45	5.13	-0.33	-1.57	
Not too much math for me (1): Too much math for me (7)	5.23	4.08	-1.16	-4.09	***
Not boring (1): Boring (7)	5.75	4.30	-1.45	-6.46	***
Not fun (1): Fun (7)	2.67	3.64	0.97	3.69	***
Not very social (1): Very social (7)	3.00	4.03	1.03	4.65	***
Mostly independent (1): Mostly team-based (7)	3.09	3.28	0.19	0.08	
Something my skills would not fit well (1) : Something my skills would fit well (7)	2.84	3.41	0.56	2.54	**
N	64	64			

Panel C: Forensic Accountant Vignette

<u>"When I think about a career in accounting, I think it would be..."</u>	<u>Pre</u>	<u>Post</u>	<u>Post-Pre</u>	<u>T-Stat</u>	
Not exciting (1): Exciting (7)	2.09	4.11	2.02	8.79	***
Not challenging (1): Challenging (7)	5.44	5.11	-0.33	-1.99	*
Not well-paid (1): Well-paid (7)	5.52	4.87	-0.66	-4.14	***
Not too much math for me (1): Too much math for me (7)	5.16	3.89	-1.27	-6.07	***
Not boring (1): Boring (7)	5.45	3.66	-1.79	-8.28	***
Not fun (1): Fun (7)	2.43	4.10	1.67	9.35	***
Not very social (1): Very social (7)	3.22	4.77	1.55	8.87	***
Mostly independent (1): Mostly team-based (7)	2.89	3.66	0.77	3.97	***
Something my skills would not fit well (1) : Something my skills would fit well (7)	3.04	3.70	0.66	3.38	***
N	82	82			