Assessing The Characteristics Of Accounting Students

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ABSTRACT

This paper examines the relationships between accounting students and some intangible factors that might influence the students' decision of being accountants. Some of these factors are oral communication apprehension, written communication apprehension, ambiguity tolerance, gender, and students' learning style. The elements of each construct are discussed and related to the relevant theoretical frameworks. Results indicate that writing and oral communication apprehension and money are the primary factors that influence students to major in accounting. The study is supposed to help inform accounting educators and practitioners about the potentially serious communication problems. Thus, changing accounting curricula is long overdue.

Keywords: Accounting students, educational program, students' personality, communication skills, and learning style

INTRODUCTION

Most people view accountants as being male, introvert, cautious, methodical, systematic, anti-social and above all boring. Not to mention, the accounting profession is facing a serious personnel issue since 1990's (Parker, 2000) and in 2000s as well. The situation becomes even worst with the Arthur Anderson scandal. Therefore, it is becoming more difficult to attract the best and brightest business students into the profession and retain them (Wolk and Nikolai, 1997). Since we are in the 21st century, the business environment has changed dramatically, becoming a more complex, intense, competitive and global. Therefore, employers are looking for graduates with substantial accounting knowledge, as well as strong communication, analytical, and intellectual skills (Parker, 2000). This may call for a new graduate with special talent to be able to cope with such an unstable environment.

This paper tries to examine the fact that students with certain characteristics such as communication anxiety or ambiguity tolerance are more likely to be attracted to a profession such as accounting (Gul, et al, 1989). If so maybe educators need to look into accounting curriculums again and try to improve it by adding more courses that help accounting students overcome such insufficiency.

This paper was motivated by the fact that in the recent accounting literature, there have been many complaints about the quality of accounting graduates. For instance, McIsaac and Sepe (1996) claim that accountants often display poor writing skills. Moreover, Burk (2001) finds that MBA students experience communication apprehension. Therefore, one needs to investigate if accounting students have such weakness, then may be it is high time to develop programs that tailor to their needs.

The remainder of the paper is organized as follows: in the next section literature review is presented, then; development of research hypothesis is discussed. Section 4 describes research methodology. The sample selection is included in section 5. Section 6 presents the results and section 7 includes summary and conclusion.

LITERATURE REVIEW

Education is a process of transformation as students interact with an educational environment (e.g., instructors) (Fortin and Amernic, 1994). An individual, having certain characteristics (demographic, physiological, cognitive, psychological, life experience, prior knowledge, etc.) enters into an educational program and submits to various influences. Ultimately, the individual exits the program with certain abilities and skills, and may be some changed personal characteristics. Having that in mind, students are attracted to majors that are compatible with their personality and interests. Nonetheless, changes in the business environment have created a perceived need for more creative individuals with strong communication skills in the accounting profession.

Accounting professors have expressed concern over the declining quality of accounting students (Poe et al., 1993, Wolk and Nikolai, 1997, and Cheng and Saemann, 1997). They focus in their study on how to attract and retain high quality students with both analytical and verbal skills. Their studies show that students who chose the accounting major tend to be stronger in analytical than verbal skills. Geiger and Ogiby (2000) show that performance in the first course and individual instructors are the primary reasons for students to major in accounting. Further, Saemann and Crooker (1999) state that inherent creativity and perceptions of accounting profession are important factors when making decisions to major in accounting. Hermanson et al., (1995) add money as a factor that students consider when choosing accounting as a career. On the other hand, Cohen and Hanno (1993) show that the students do not choose to major in accounting because they perceive it to be too number-oriented and boring.

Giladi et al., (1999) try to answer the following question “How important was each of the following factors in your decision to major in accounting?” The subjects were asked to rate the following eight factors: difficulty of courses, intellectual stimulation, interesting courses, recommendation of counselor, recommendation of family/friends, prospects for a job, quality of professors, and income potential. The study shows that the most important factors were job prospects and income potential. The least important factors were recommendations of counselors and recommendations of family/friends. That is, students choose accounting as a major because of the perceived financial opportunities.

Several studies examine the factors, which influence high caliber students in their choice of a professional discipline. Results show that accounting students are more concerned with job satisfaction, earnings potential, availability of employment, aptitude for subjects and years of formal education, and to have a different, and more distinctive profile than that of other students (Paolillo and Estes, 1982, Haswell and Holmes, 1988, Gul et al., 1989 and Graves et. al., 1992).

One important skill required by all accountants is communication apprehension. There are two components of communication apprehension: writing and oral communication apprehensions. Writing apprehension is defined as a fear of writing, has an impact on students’ willingness to write and is not equal to poor skills (Daly, 1978). Students with high writing apprehension were more likely to choose academic subjects and occupations that have low writing requirements (Daly and McCroskey, 1975).

Albrecht and Sack (2000) stress the need for writing within the discipline and illustrate the disciplinary character of professional writing. Also, Stanga and Ladd (1990) and Simons et al., (1995) report that accounting students tend to have above average level of communication apprehension. In addition, Elias (1999) finds that accounting students, in general, were significantly more apprehensive about writing and oral communication than national norms. He also reports that male accounting students were more apprehensive about writing than females. By the same token, Faris et al., (1999) indicate that accounting students experience higher level of writing apprehension than students in other majors. Furthermore, Burk (2001) examines the communication apprehension among graduate students in Business Administration. He finds that MBA students exhibit low dyadic, but high meeting and public speaking apprehension.

Some attribute the problem of communication apprehension that accounting students encounter to the fact that accounting faculty members do not have the education, knowledge, or skills necessary to teach communication

skills to accounting students (Gregory, 1993). Therefore, prior research has indicated that accounting students have higher level of communication apprehension than students in other majors.

In addition to communication skills, major CPA firms and universities have emphasized the importance of interpersonal and intellectual skills. They noted that new accountants must be able to identify and solve unstructured problems in unfamiliar settings and comprehend an unfocused set of facts (Elias, 1999). He shows that accounting students were significantly less tolerant of ambiguity than the national norms. Also, males were more tolerant of ambiguity than females.

Ambiguity is defined as the perceived insufficiency of information regarding a particular stimulus or context (McLain, 1993). In other words, tolerance for ambiguity affects an individual's ability to perform well in a constantly changing environment (Fortin and Amernic, 1994). A study by Makkawi and Rutledge (2000) examine auditors whether perceived audit risk is influenced by individual differences (e.g., tolerance for ambiguity and experience) and changes in industry risk. They find that ambiguity tolerance significantly influences the assessment of audit risk. That is, the way auditor evaluates ambiguity to play a role in their decision. The nature of accounting profession may force students to learn how to cope with ambiguous and unclear situations in which students must apply their own judgment.

Students may choose to major in accounting because so many accounting courses at the baccalaureate level require the solution of structured problems in a structured environments, thus students who are skilled at solving such kinds of problems are attracted to accounting (Poe and Bushong, 1991). Therefore, ambiguity affects the students' choice of major.

Demographics indicate that women are beginning to dominate the accounting profession, disrupting the traditional male monopoly. For example, in this study 56% of sample were female, 36.4% were female accounting students. This trend is well-defined in the growing population of female students and the declining numbers of male students. The growing number of female accountants has sparked concern of whether women possess the attributes necessary to be successful in accounting. Numerous studies conducted to compare and contrast personality traits, managerial talents, and intelligence; the results indicate that no significant differences exist between the genders (Mehmet and Bristol, 1988). However, two Canadian researchers, Davidson and Dalby (1993) find some interesting results. They report that female accountants to be quite distinct from general population average women. They find them to be intelligent, dominant, enthusiastic, tough-minded, self-sufficient and hard driving. They are also different statistically from their male counterparts in being more self-reliant, more suspicious and less influenced by the view of others simply on the basis of prominence, more attentive to practical matters and details, yet more apprehensive and less self-assured than their male colleagues.

Daly (1978) indicates that female students have lower writing apprehension than male students. On the other hand, other studies indicate the opposite findings (Simons et al., 1995, McCroskey, 1977). Tuabe, (1997) found that ambiguity tolerance is an important variable in critical thinking, but little research, if any has examined differences among students by gender (Elias, 1999).

Attitude, perception, and attribution relate to the feelings, beliefs, and behavioral tendencies of an individual, which can have a bearing on the person's selection of accounting as a major (Fortin and Amernic, 1994). Learning style can be closely linked to the students' selection of majors as well as success in the accounting education.

Students learning style was found to have significant influence on results in an introductory accounting course (Togo and Baldwin 1990). Several studies find that practicing accountants tend to be the convergent style (practical individuals, problem-solvers, and prefer technical tasks more than interpersonal relations) (Brown and Burke, 1987 and Collins and Milliron, 1987). Moreover, Baker et al. (1986) find accounting students to be convergent learning style. Geiger (1992) find that learning style significantly affected students' overall performance at the examination and rating of the course satisfaction.

HYPOTHESES DEVELOPMENT

Oral communication

McCroskey (1984) defined communication apprehension as “an individual’s level of fear or anxiety associated with either real or anticipated communication with another person or persons.” That is, an intense personal fear or anxiety about communication, is an obstacle that many students encounter when attempting to improve their oral or written communication skills. Thus, accountants and other professionals have become increasingly frustrated with poorly written documents that are difficult to read and understand (McIsaac and Sepe, 1996).

Gail et. al., (1994) divide Communication Apprehension (CA) into “State and Trait” aspects and state that CA is specific to the immediate communication episode that the person is facing such as an interview. It is anxiety experienced in the “hear and now” (Booth-Butterfield and Gould, 1986). Trait CA, on the other hand, is a relatively enduring, personality-type, and orientation toward a given model of communication across a wide variety of encounters (McCroskey, 1984). Thus, this paper focuses on the state CA only. Stang and Ladd (1990) report that accounting students are significantly more apprehensive about speaking in public, meeting, groups, or in dyad than other business students.

Faris et. al., (1999) and Stang and Ladd (1990) defined CA as a person with high Oral Communication Apprehension the one whose negative feelings about communicating outweigh the perceived benefits of communicating. Such a person is likely to avoid communication or experience significant anxiety while communicating.

Researchers through the 1980’s to 2000 have studied the personality profiles of large samples of accountants. They all, more or less, realize the same fact, that is, with the rapid change in the business environment, in general, and accounting practice in particular, the needs for accountants with different characteristics are in order. It is not enough to remain technical, compliance oriented bean counters.

We are in the 21st century, we need accountants with interpersonal skills, intellectual skills and strong communication skills so that they are able to identify and solve unstructured problems (Fortin and Amernic, 1994 and Elias 1999). Moreover, most prior empirical researches indicate that oral communication as well as written communication is extremely important to accountants (Opt et. al., 2000). Nevertheless, studies have shown that accounting students are deficient in communication skills (Ayres et al., 1992).

Gail et. al., (1994) pointed out that many people experience difficulty in dealing with the anxiety that may accompany oral communication, particularly if it occurs in a formal setting such as an interview, briefing, or presentation. As mentioned earlier, literature review shows that communication skill is one of the most important skills accountants should possess. Accountants need to communicate with peers, clients, and the general public. Research indicates that approximately 60% of public speakers experience some anxiety on the day of a speaking engagement (Gail et al., 1994).

PROPOSITION #1

Accounting students have higher oral CA than other business students.

Writing Apprehension

In the early 1980s, people used to think that writing comprehension was relatively unimportant in the accounting profession (Rebele, 1985). Nevertheless, accountants spend a significant amount of their time in written communication (Faris et al., 1999).

Nelson et al.(1996) stresses the importance of effective writing skills in the profession. The literature has differentiated between oral and writing communication skills (Faris et al 1999). Williams et al (1978) indicate that

communication apprehension affects written communication skills: the greater communication apprehension, the lower is the quality of student's writing and knowledge of writing skills. Fortin and Amernic (1994) report that writing skills serve several aspects of the accountants' experience. It influenced his relationship with his peers, clients, and his success in the profession (Frais, 1999, and Daly, 1978). Daly (1978) identifies a significant barrier known as writing apprehension or writing anxiety. He defines it as "psychological condition of some people that causes them to avoid doing writing that is likely to be evaluated; in this situation, these people tend to find the experience of writing more punishing than rewarding and thus they avoid this task." Daly and McCroskey (1975) studied the effect of communication apprehension on occupational choice and desirability. Their findings indicate that students who have communication apprehension tend to choose occupations that have low communication requirements, while those who have low communication anxiety seek jobs with high level of communication requirements.

PROPOSITION #2

Accounting students have higher writing anxiety than other business majors.

Ambiguity Tolerance

Most of the accounting students at the undergraduate level usually deal with structured problems that require structured solutions (Poe and Bushong, 1991). Therefore, accountants are trained to functions in structured environment. McLain (1993) defined ambiguity tolerance as insufficiency of information regarding a particular stimulus or contact. Moreover, Elias (1999) defines it as general tendency to perceive ambiguous material or situations as threatening. Thus, ambiguous situation is the one that cannot be adequately structured or categorized by the student because of lack of sufficient clues. That is the common feature of any ambiguous situation is lack of information.

Accounting literature has shown that ambiguity as an important personality variable (Elias, 1999). Accountants may face ambiguous and unclear situations in which they must use their judgment. So if a person with high tolerance of ambiguous situations would love to work in unstructured environment. McDonald (1970), Amernic and beechy (1984) announce that students with greater cognitive complexity out performed other students with less cognitive complexity in solving unstructured problems.

PROPOSITION #3

Accounting students are significantly different from other business students in dealing with ambiguous situations.

Gender

Previous research on gender-based differences among student's writing apprehension; oral communication apprehension and ambiguity reported different findings. Daly (1978) and Riffe and Stack (1992) indicate that female students have lower writing apprehension than male students. On the other hand, other studies indicate the opposite findings (Simons et al., 1995, and McCroskey, 1984), whereas still other studies have indicated no difference or opposite findings (Daly & Stafford, 1984).

Tuabe, (1997) found that ambiguity tolerance is an important variable in critical thinking, but little research, if any has examined differences in it among students by gender (Elias, 1999). Women's literature finds it very interesting to compare and contrast personality traits, intelligence, managerial talent and other things. Results however, indicate no significant difference between genders (Mehmet and Bristol, 1988). Women are starting to dominate the accounting profession. Therefore, men no longer dominate the accounting profession. As a matter of fact, the number of women who graduate with accounting degree increased from 14% in 1973-74 to 43% in 1982-83, while the number of male accountants is decreasing (Canlar and Bristol, 1988). Also, Fortin and Amernic (1994) report that half the students in the USA majoring in accounting are female. As we can see today the number of women who go to college is increasing rapidly, so it may be safe to assume that the number of female students who

are accounting major has increased since 1988. Therefore, it is interesting to see if there is any difference in gender.

PROPOSITION #4

There are significant differences between male and female accounting students' writing apprehension, oral communication apprehension and ambiguity tolerance.

Learning style

Accounting students tend to have common preference towards sensation over intuition, thinking over feeling and judgment over perception. The Meyers- Briggs dimension (Booth and Winzar, 1993). Moreover, Jenkins and Joyce (1991) find that both men and women accounting students prefer assimilator style. People with such a style do extremely well in inductive reasoning and assimilation of information into a concise, logical form. However, Collins and Milliron (1987) find out that practicing accountants are more likely to use a convergent style. People with such a style tend to be practical individual, problem-solvers, and prefer technical tasks more than interpersonal relation. Nevertheless, evidence pertains to accounting students have indicated that accounting majors are more likely to be convergent learners (Baker et al., 1986). So it seems that the literature has a mixed result when it comes to accounting students.

PROPOSITION # 5

Accounting students are more likely to be convergent learners.

Methodology

The data of the present paper was collected through questionnaires. It provides a reasonably effective means of capturing individual student information. The questionnaire consisted of two parts: Part one dealt with demographic and attitudinal information, and part two consists of the Personal Report of Communication Apprehension (PRCA) developed by McCroskey (1984). In addition, some more questions were developed. The questionnaire was designed to acquire data related to the aspects of the framework in figure 1 that were of direct concern to the study at hand. The 31-item questionnaire, based on a 5-point scale for responses on items concerning oral apprehension, writing apprehension, ambiguity, and learning style, was shown to have high internal reliability and consistency. Daly (1978) administrated it to 3,602 undergraduates and found a mean of 75.59 and a standard deviation of 13.35. Simons et al., (1995) administered it to 640 students and found a mean of 67.79 and a standard deviation of 17.96. McCroskey (1984) administered the questionnaire to 25,000 students and found a mean of 65.6 and standards deviation of 15.3, as well as internal reliability of .94.

To test ambiguity tolerance, a questionnaire developed by McDonald (1970) is used. McDonald's instrument for ambiguity has reliability of .86 in a sample of 789 students and a test- retest reliability of .63 for a six months interval. The mean score for the test sample was 10.51 and the standard deviation was 3.32. More recently, Taube (1997) administered it to 190 students and found a mean of 8.69 and a standard deviation of 3.20.

The questions for learning style were developed by the authors. The mean score was 19.9 and standard deviation was 4.7, with an internal reliability of 0.51. For the purpose of this study, a total of 150 students (all students) attended Florida Atlantic University) completed a questionnaire. Students were informed as to the purpose of the study, and were given the opportunity to decline to participate if they so wished. However, all students in the sample agreed to participate and luckily all of them filled up the questionnaire.

Analysis of the responses revealed that the students approached the task seriously and as already mentioned, there were no missing responses. The mean, standards deviations and reliability scores for the sample test were as follows: oral communication apprehension has a mean of 38.7, standard deviation of 4.7 and a reliability of .61. The writing apprehension, on the other hand, has a mean of 12.3, standard deviation of 2.2, and a reliability

of .74. Ambiguity tolerance has a mean of 22.03, standard deviation of 4.2 and reliability of .40. The mean score was 19.9 and standard deviation was 4.7, with an internal reliability of 0.51

RESULTS

Results are presented in the appendix section; all the tables are presented there. Table 1 and 2 presents the sample descriptive statistics. The sample consists of 56% females and 44% males. Most of these students were 18-23 years of age. Also, about 39% of them have a junior academic status, and about 37% of them were majoring in accounting.

The results indicate that accounting students in general were significantly more apprehensive about oral communication than the national norm. These findings validate previous studies such as Fortin and Amernic (1994), Elias (1999), and Opt et. al., (2000). In addition, male accounting students were as apprehensive as the female accounting students. In other words, there were no significant differences between male and female accounting students. This may be because females are more exposed and have access to what once was male property. Nevertheless, Davidson and Dalby (1993) report that female accountants' are quite different from the general population of average women. However, when the overall sample is considered, one finds a significant difference between male and female business students. (See tables 7, 11 and 15).

Tables 8, 12 and 16 present the results regarding writing apprehension. The results indicate that accounting students were significantly more apprehensive about writing than the other none-accounting students. This finding conforms to previous studies such as Simons et. al., (1995) and Elias (1999). Moreover, male accounting students were more apprehensive about writing than females. This is in agreement with Daly (1978) and Elias (1999) who found that female students in general were less apprehensive than male students.

Tables 9, 13 and 17 present the results pertaining to hypotheses 4. The results on ambiguity tolerance show that accounting students feel the same way about ambiguity as none-accounting students. These results are different from those found by Poe and Bushong (1991), Elias (1999) and Taube (1997). This may be because of the high risk involved with that kind of business (auditing) being practiced. Nonetheless, male accounting students were more tolerant of ambiguity than females accounting students. These results confirm Taube (1997) and Elias's (1999) findings. In other words, male accountants are more willing to take risks than female accountants.

Learning style was found to have an insignificant influence on students' choice of major (see tables 10, 14, and 18). In addition, there is no significant difference between males and females. This may be because the accounting curricula have changed from its previous focus on structure and technical problems. Also, the need for accountants to enhance their team-based skills in order to be effective in a working environment has been well documented. Ramsay et. al., (2000) report that cooperative learning enhances students' involvement in the learning process, communication and team-building-skills.

Subjects rated money, ease of getting a job after graduation and prestige as the most important factors that influence their choice of majors. That is, students choose accounting as a major because of the perceived financial opportunities. This concurs with Hermanson et. al., (1995), Giladi et. al., (1999) and others (tables 4, 5, and 6)

DISCUSSION AND CONCLUSION

The results of this study have significant implications for accounting educators and accounting profession. The study informs accounting educators and practitioners about the potentially serious communication problems facing students of the new millennium. Thus, proper solutions have to be implemented. Female accounting students exhibited less oral apprehension, but the same writing apprehension as male students. Previous studies argued that females were significantly higher on their composition feedback than males and this incentive created less apprehension (Daly, 1978). These results suggest the females are better prepared to engage in oral communication program than males. Oral apprehension has been argued to influence accountants' relationship with peers, and clients as well as professional progress (Fraiss, 1999). Also, females were less tolerant of ambiguity than males. Because some schools have suggested a change of accounting education program to a more unstructured format,

female students may be less receptive to this approach than male students (Wolk & Nikolai, 1997). However, when it comes to learning style there were no significant influence between students or between males and females.

Students are more likely to choose a major that is more compatible with their personality and interest (Fortin and Amernic, 1994). Therefore, educators should try to design programs that are more tailored to accounting students' needs, like a program that helps students overcome the weakness in communication which most of them possess (Poe and Bushong, 1991). This study may help interested parties to find some solution to why there are fewer and fewer students majoring in accounting. Moreover, it can help educators design a program that is able to attract and retain more students.

The literature has shown us that accountants usually have certain characteristics that differentiate them from other business students. In addition, media assist the public in perceiving the accountant as male, introverted, anti-social and boring (Parker, 2000). Acquiring such an image is due to the fact that accounting students have certain characteristics that make them different from other business students. It makes them different not better or worse, just different. Variety is the spice of life. To sum up, oral communication apprehension, writing communication apprehension, ambiguity, gender, and learning style may influence high caliber students in their choice of professional discipline of study. Acknowledging that such factors may have an influence on accounting students can help educators and other concerned parties in designing a curriculum that fits the accountants of the new millennium.

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APPENDIX
Descriptive Statistics
Overall Sample

Table 1:

Table 1.1 Genders

	N	%
Male	66	44
Female	84	56
Total	150	100

Table 1.2 Students' Employment

	N	%
Part time	45	30
Full Time	105	70
Total	150	100

Table 1.3 Ages

	N	%
18-23	93	62
24-29	35	23.3
30-35	9	6
36-41	6	4
Over 41	7	4.7
Total	150	100

Table 1.4 Students' Academic Status

	N	%
Freshman	8	5.3
Sophomore	39	26
Junior	58	38.7
Senior	45	30
Total	150	100

Table 1.5 Students' Nationality

	N	%
Non-US Citizen	49	32.7
US Citizen	101	67.3
Total	150	100

Table 1.6 Students' Major

	N	%
Management	36	24
Accounting	55	36.7
Finance	8	5.3
Real state	1	.7
Information Technology	20	13.3
Marketing	14	9.3
Operation management	16	10.7
Total	150	100

Sample contains Accounting Students only

Table 2:**Table 2.1 Gender**

	N	%
Male	35	63.6
Female	20	36.4
Total	55	100

Table 2.2 Students' Employment

	N	%
Part time	15	27.3
Full Time	40	72.7
Total	55	100

Table 2.3 Age

	N	%
18-23	30	54.5
24-29	13	23.6
30-35	3	5.5
36-41	5	9.1
Over 41	4	7.3
Total	55	100

Table 2.4 Students' Academic Status

	N	%
Freshman	2	3.6
Sophomore	11	20
Junior	14	25.5
Senior	28	50.9
Total	55	100

Table 2.5 Students' Nationality

	N	%
Non-US Citizen	11	20
US Citizen	44	80
Total	55	100

Sample Contains Non-Accounting Students Only

Table 3:**Table 3.1 Gender**

	N	%
Male	46	48.4
Female	49	51.6
Total	95	100

Table 3.2 Students' Employment

	N	%
Part time	30	31.6
Full Time	65	68.4
Total	95	100

Table 3.3 Age

	N	%
18-23	63	66.3
24-29	22	23.2
30-35	6	6.3
36-41	1	1.1
Over 41	3	3.2
Total	95	100

Table 3.4 Students' Academic Status

	N	%
Freshman	6	6.3
Sophomore	28	29.5
Junior	44	46.3
Senior	17	17.9
Total	95	100

Table 3.5 Students' Nationality

	N	%
Non-US Citizen	38	40
US Citizen	57	60
Total	95	100

Table 4
Descriptive statistics for why students choose accounting as major

	N	Mean	Standard deviation
Money	150	36.41	19.0964
Prestige	150	18.45	13.99
Influence of others	150	8.81	10.135
Influence of parents	150	10.71	12.8
Social skills	150	3.89	5.3
Easy major	150	3.94	6.15
Easy to get a job after graduation	150	19.56	17.67

Table 5
Descriptive statistics for why students choose accounting as major (Accounting Students Only)

	N	Mean	Standard deviation
Money	55	38.3	22.16
Prestige	55	20.33	16.77
Influence of others	55	9.2	14.47
Influence of parents	55	12.27	18.37
Social skills	55	2.3	4.5
Easy major	55	2.7	4.9
Easy to get a job after graduation	55	21.1	20.3

Table 6
Descriptive statistics for why students choose accounting as major (None-Accounting Students)

	N	Mean	Standard deviation
Money	95	35.3	17.1
Prestige	95	17.35	12.07
Influence of others	95	8.5	6.5
Influence of parents	95	9.8	8.1
Social skills	95	4.7	5.5
Easy major	95	4.6	6.6
Easy to get a job after graduation	95	18.5	15.9

(Over all sample)

Table 7
Oral Communication Apprehension
(Higher scores indicate more apprehension)

Measurement	Total	Accounting	None-accounting	
Mean		12.6	11.8	
Standard Deviation		2.1	.2.3	
N	150	55	95	
P-value				.036**

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 8
Writing Communication Apprehension
(Higher scores indicate more apprehension)

Measurement	Total	Accounting	None-accounting	
Mean		38.03	36.33	
Standard Deviation		3.8	5.1	
N	150	55	95	
P-value				.04**

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 9
Ambiguity Tolerance
(Higher scores indicate more apprehension)

Measurement	Total	Accounting	None-accounting	
Mean		21.8	22.36	
Standard Deviation		3.7	4.4	
N	150	55	95	
P-value				.52

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 10
Learning Style
(Higher scores indicate more apprehension)

Measurement	Total	Accounting	None-accounting	
Mean		20.8	20.9	
Standard Deviation		3.5	5.3	
N	150	55	95	
P-value				.96

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

(Over all sample, Gender)

Table 11
Oral Communication Apprehension
(Higher scores indicate more apprehension)

Measurement	Total	Male	Female	
Mean		39.6	36.4	
Standard Deviation		5.3	4.04	
N	150	66	84	
P-value				.049**

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 12
Writing Communication Apprehension
(Higher scores indicate more apprehension)

Measurement	Total	Male	Female	
Mean		12.6	12.03	
Standard Deviation		2.4	2.1	
N	150	66	84	
P-value				.21

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 13
Ambiguity Tolerance
(Higher scores indicate more tolerance)

Measurement	Total	Male	Female	
Mean		21.75	22.25	
Standard Deviation		3.6	4.6	
N	150	66	84	
P-value				.48

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 14
Learning Style
(Higher scores indicate more apprehension)

Measurement	Total	Male	Female	
Mean		20.9	20.8	
Standard Deviation		5.2	4.2	
N	150	66	84	
P-value				.89

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Comparison of Accounting Students Only

Table 15
Oral Communication Apprehension
(Higher scores indicate more apprehension)

Measurement	Total	Male	Female	
Mean		39.1	37.5	
Standard Deviation		4.0	3.3	
N	55	20	35	
P-value				.42

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 16
Writing Communication Apprehension
(Higher scores indicate more apprehension)

Measurement	Total	Male	Female	
Mean		11.9	10.8	
Standard Deviation		2.9	1.6	
N	55	20	35	
P-value				.013**

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 17
Ambiguity Tolerance
(Higher scores indicate more apprehension)

Measurement	Total	Male	Female	
Mean		20.05	22.6	
Standard Deviation		2.6	4.2	
N	55	20	35	
P-value				.008***

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

Table 18
Learning Style
(Higher scores indicate more apprehension)

Measurement	Total	Male	Female	
Mean		20.5	21.4	
Standard Deviation		3.8	3.3	
N	55	20	35	
P-value				.38

* Significant at .10 level, ** significant at .05 level, and *** significant at .01 level.

NOTES