

# Investigating Factors Influencing Non-Accounting Students' Decisions to Pursue Professional Accounting

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## Abstract

This study examines the factors influencing non-accounting graduates' decisions to return to school to pursue a degree and a career in accounting. It explores the key factors influencing their transition, contrasts these with the motivations of traditional accounting students, and examines the unique skills these individuals bring to the profession. Using a descriptive survey approach, the study collected data through questionnaires from 100 accounting graduates, 72 traditional and 28 non-accounting students across four Ghanaian universities. All participants graduated between 2019 and 2021 and were enrolled in the Institute of Chartered Accountants, Ghana (ICAG) professional examinations.

Findings reveal that non-accounting graduates often discover accounting through work experience or personal networks rather than initial academic interest. Their decision to shift into accounting is largely driven by pragmatic factors, such as job stability, career prospects, and income potential, rather than a pre-existing passion for the field. In contrast, traditional accounting students typically make more deliberate, early choices based on academic interests or long-term career planning. Despite entering the field later, non-accounting graduates bring with them diverse academic and professional experiences, offering fresh perspectives and complementary skills that can enrich the accounting profession.

This research provides valuable insights for educators, recruiters, and professional bodies seeking to attract and support non-traditional entrants into the accounting field. By recognizing the practical motivations and varied competencies of these career changers, institutions can design more inclusive recruitment strategies, tailored educational programs, and effective transition support services. The study contributes to the limited body of literature examining the role and impact of non-accounting graduates in the profession, offering implications for how the accounting sector can better leverage diverse talent to enhance its future workforce.

**Keywords:** Accounting Education, Career change, Non-traditional students, Professional Accounting, Social Cognitive Career Theory, Ghana

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## 1. Introduction

For many years, the accounting field has highlighted the need for strong analytical and conceptual skills among graduates, encouraging a move beyond simply applying professional standards (AICPA, 2019; ACCA, 2020). Changes in the industry—such as the expanding strategic function of accounting, technological progress, and a swiftly changing business landscape—have heightened the demand for innovative finance professionals who possess a wider range of abilities (Albrecht & Sack, 2000). As a result, accounting graduates are now anticipated to have a versatile combination of critical thinking and flexible skills, providing them with a competitive edge in the field (Fouché, 2013; Apostolou et al., 2017). In this changing context, a significant group has come into focus: those with educational backgrounds outside of accounting who choose to pursue an accounting degree and profession. These individuals, referred to as non-accounting students, constitute an expanding reservoir of diverse skills and experiences.

This study examines the factors that motivate non-accounting graduates to transition into the accounting profession. Specifically, it explores how prior undergraduate disciplines influence the decision to pursue a second degree in accounting, as well as the perceived value of accounting as a viable and rewarding career path. By examining these motivations, the study offers critical insights for accounting educators, professional bodies, and recruiters seeking to attract multi-skilled individuals capable of excelling in the field. This research is particularly relevant in light of changing workforce demographics and evolving professional demands (Brink & Reichert, 2020). In Ghana, for instance, the Institute of Chartered Accountants Ghana (ICAG) reported only 5,448 qualified accountants as of 2020, despite an estimated national need for 8,000 to support economic development (ICAG, 2020). Meanwhile, enrolments in accounting programmes at Ghanaian universities are on a

downward trajectory, constrained by infrastructural limitations (Owusu et al., 2018) and echoing global declines in student interest in accounting careers (Marriott & Marriott, 2003; Suddaby et al., 2015).

Alongside these challenges, the profession is experiencing increased expectations for leveraging technology, which includes the demand for real-time financial reporting. Consequently, the accounting skill set is evolving to encompass advanced data analytics, critical thinking, and strong communication skills—abilities that employers, particularly in Public Accounting Firms, increasingly desire (AICPA, 2019; Andiola et al., 2020; IFAC, 2019). In light of these changes, it is crucial for accounting faculties and institutional stakeholders to enhance their understanding and support for non-accounting students, whose diverse educational and professional backgrounds can contribute significantly to the field. Therefore, this study utilises a descriptive survey methodology, gathering data from 100 accounting graduates, comprising 72 traditional and 28 non-accounting students, from four universities in Ghana. These participants, all of whom graduated between 2019 and 2021 and enrolled in ICAG professional examinations, offer valuable insights into the motivations and aspirations of today's accounting professionals. We investigate the factors influencing non-accounting students' initial choices and contrast them with those of traditional accounting graduates. This comparative approach deepens our understanding of non-accounting students' decision-making processes, revealing the differences between their initial career trajectories and those of their traditional counterparts.

This research contributes to the understanding of accounting education and career selection, with a primary focus on traditional accounting students or business students considering their options between accounting and other majors (Marriott & Marriott, 2003; Tan & Laswad, 2006). Our results inform strategies to attract a diverse pool of talent to the accounting field, bridge the skills gap, and enhance the overall standard of accounting education and practice.

## 2. Literature Review

Choosing a career in accounting is influenced by a complex mix of personal, social, and environmental factors. Studies in psychology, sociology, and education indicate that students select their career paths based on their interests, available courses, perceived abilities, expected job outcomes, and social advantages (Swain & Olsen, 2022; Lent et al., 2002). These considerations are particularly pertinent to accounting, where views on the profession can significantly affect career decisions.

Existing research on the choice to study accounting has mainly centred on business students, comparing those who intend to major in accounting with their non-accounting business peers (Blay & Fennema, 2017; Jackling & Calero, 2006). While this focus is insightful, it may overlook the distinctive viewpoints and motivations of students from non-business backgrounds who choose accounting as a secondary career.

Business students often grapple with their financial situations, job prospects, and personal interests in their chosen fields (Cory, 2021; Tan & Laswad, 2006). The decision to pursue accounting versus non-accounting majors largely hinges on their views of accounting roles. Many non-accounting students perceive accounting as monotonous, excessively number-focused, and potentially uninteresting (Benke & Rhode, 2020; Marriott & Marriott, 2003). This viewpoint suggests a misunderstanding or a divergent perception of accounting and its role in today's business landscape.

The concerns regarding these perceptions are heightened in light of the evolving dynamics within the accounting profession. In contemporary practice, accountants contribute significantly beyond traditional bookkeeping roles; they actively participate in strategic business partnerships, data analytics, and the integration of technology (Andiola et al., 2020; IFAC, 2019). This profession now necessitates diverse skills and interests to navigate these transitions effectively. Furthermore, non-accounting students may represent a valuable reservoir of industry talent.

Whereas previous investigations concerning the selection of business majors have predominantly emphasised the influence of ability, educational background, and demographic factors, this study employs Social Cognitive Career Theory (SCCT) to address our research inquiries. SCCT represents an integrative framework for career development, elucidating the synergistic relationship between individual, environmental, and behavioural variables (Lent et al., 2000; Lent et al., 2002). It posits that, while students typically select occupations aligning with their interests, they are more inclined to compromise these interests when faced with obstacles.

In situations characterised by constraints (e.g., limited opportunities, insurmountable barriers, or a lack of supportive environments), students are likely to determine their career choices based on SCCT's vocational decision-making criteria, which encompass job availability, self-efficacy, and outcome expectations (Lent et al.,

2000). The vocational decision-making component of SCCT is particularly relevant for non-accounting students who may be considering a career transition due to personal or environmental constraints.

Secondly, Social Cognitive Career Theory (SCCT) emphasises the significance of learning experiences in shaping individuals' career interests and decisions (Lent et al., 2002). For instance, students outside the accounting discipline may have prior work experience involving interacting with accounting professionals. A comprehensive understanding of these experiential insights can guide recruitment strategies to attract non-accounting students to accounting majors or careers. Previous investigations applying SCCT to decisions regarding accounting careers (e.g., Schoenfeld et al., 2017; Auyeung & Sands, 1997) have predominantly concentrated on students selecting accounting as their primary career path. This study extends the existing body of research by examining the application of SCCT to non-accounting students who opt to enter the accounting field as a secondary career choice. In light of this theoretical framework and the existing gaps within the literature, our research questions are as follows:

**RQ1: What factors affect a non-accounting student's decision to pursue a degree and career in accounting?**

This inquiry examines the most significant factor motivating individuals with non-accounting backgrounds to pursue accounting as a secondary career. The findings from this survey may help accounting professionals and educational institutions focus their initiatives on attracting talent from diverse backgrounds.

**RQ2: How do the factors affecting the choice of an accounting degree for non-accounting students compare to those influencing their initial degree choice?**

A comparative analysis of the motivations behind pursuing a first degree versus an accounting degree enables one to speculate on the evolution of career priorities over time and consider how the opportunity to engage in accounting as a profession may be perceived.

**RQ3: What are the factors that influence non-accounting students' degree choices compared to those that influence traditional accounting students' degree choices?**

Such a comparison could shed light on what non-accounting students bring to the field and their motivations for entering it, which are different from those of accounting students.

**RQ4: What skills do non-accounting students bring to their accounting degree program and profession?**

Emphasising the identification of transferable skills among non-accounting students entering the profession may enhance the recognition of the advantages brought by a diverse range of educational and professional backgrounds to the accounting field.

### **3.0 Research Method**

In our research, we employed a descriptive survey methodology to investigate the research questions posed. This approach is particularly advantageous for examining individual perceptions, attitudes, and decision-making behaviours (Creswell & Creswell, 2018). This methodology permits the collection of quantitative data from a sufficiently large sample, thereby enabling the identification of patterns and trends regarding the factors influencing accounting career decisions among non-accounting students.

#### **3.1 Instrument Development**

The design and administration of the questionnaires were rooted in a comprehensive review of studies that explored the selection of business majors and career choices in accounting (Malgwi et al., 2015; Tan & Laswad, 2006; Jackling & Calero, 2006). The questionnaire was structured based on Social Cognitive Career Theory (SCCT) (Lent et al., 2000) to adequately capture various constructs pertinent to career decision-making, encompassing self-perceptions, outcome expectations, and contextual influences.

The questionnaire comprised seven sections: demographic information, educational background, factors influencing the choice of the first degree (for those who transitioned to accounting), factors motivating their choice of accounting degree (for students pursuing pure accounting), skills and experiences acquired from prior education or careers, perceptions regarding the accounting profession, and factors that encouraged their pursuit of accounting careers. For most items, we employed a 5-point Likert scale (1 = 'Strongly Disagree' to 5 = 'Strongly Agree'). Several open-ended questions were also included to address qualitative aspects.

To ensure content validity, the questionnaire was reviewed by a panel of experts, including accounting educators and professionals (Kimberlin & Winterstein, 2008). Furthermore, a pilot study was conducted involving a limited sample of recent accounting graduates to assess the clarity and relevance of the questions, leading to minor revisions to the instrument (Van Teijlingen & Hundley, 2002).

### 3.2 Sample and Data Collection

The questionnaires were administered to students of the Institute of Chartered Accountants Ghana (ICAG) from tuition centres in Tamale for the April and December 2022 examination sessions. This approach ensured that participants actively pursuing professional accounting qualifications, regardless of whether they were traditional accounting graduates, were comprehensively captured.

A random sample of 100 accounting graduates from the four top-ranking universities in Ghana, who graduated between 2019 and 2021 and are currently undertaking the ICAG professional examination, was selected. The determination of a sample size of 100 was influenced by considerations relating to statistical power and resource availability (Cohen, 1992). The sample consisted of 72 traditional accounting majors and 28 non-accounting majors (non-accounting students). Although this sample may not entirely represent the overall population of accounting students, it offers a sufficient basis for comparative analysis between the two groups (Hair et al., 2010).

### 3.3 Procedure

Participants were invited to participate in the study while awaiting the commencement of their tuition sessions. They were furnished with an information sheet detailing the study and were assured of the complete confidentiality of their responses to the questionnaire. Written informed consent was secured from all participants before they completed the questionnaire.

The questionnaire asked non-accounting students and traditional accounting graduates about the factors influencing their decision to pursue a degree and career in accounting. Screening questions were employed to ascertain whether participants were classified as non-accounting students or traditional accounting graduates. A convert is defined as an individual who obtained a non-accounting degree prior to earning an accounting degree.

For non-accounting students, several additional inquiries were made, including their initial degree choice, which facilitated direct within-subject comparisons between their original career selection and their decision to become accountants. This methodological approach mitigates individual differences and offers insights into the evolution of career motivations over time (Shadish et al., 2002).

### 3.4 Data Analysis

All data were analysed using SPSS software. Descriptive statistics were generated to summarise the key characteristics of the dataset. To assess changes in academic interest, paired-sample t-tests were conducted to compare the initial degree choices of non-accounting students with their current preference for accounting studies. Additionally, independent-sample t-tests were used to compare the responses of non-accounting students with those of traditional accounting students, providing insights into potential differences between the two groups (Field, 2013).

Open-ended responses were analysed through content analysis to identify recurring themes and patterns (Krippendorff, 2018). To ensure reliability in the qualitative analysis, two researchers independently coded the responses. Any differences in interpretation were discussed and resolved through consensus, following best practices in collaborative coding (Campbell et al., 2013).

To maintain consistency and clarity in reporting findings, this study adopts the categorisation framework proposed by Westermann et al. (2015). Specifically, the term ‘most’, ‘many’, or ‘the majority’ refers to 60% or more of participants. ‘About half’ refers to proportions between 41% and 60%, ‘some’ denotes responses between 21% and 40%, and ‘few’ represents less than 21% of respondents. This terminology provides a clear and transparent way to describe the prevalence of responses throughout the analysis.

## 4. Analyses and Discussion of Results

A. Research Question 1: What influences a non-accounting student’s choice to pursue a degree and career in accounting?

Our findings substantiate the premise of “discovering accounting” as an essential preliminary step for individuals not specialising in accounting. This assertion is congruent with the learning experiences component of Social

Cognitive Career Theory (SCCT) (Lent et al., 2002), which underscores the significance of exposure to career-relevant activities in influencing career selections.

Thirty-six per cent of participants with accounting-related roles had prior experience, indicating that practical engagement with accounting tasks may be a pivotal factor in decisions regarding career transitions. This observation aligns with earlier studies that emphasise the critical role of work experience in informing career choices (Hiltebeitel et al., 2000).

Table 1 illustrates the percentage of participants who used various information sources to familiarise themselves with accounting. A majority of survey respondents reported that they "found accounting" primarily through the Institute of Chartered Accountants Ghana (32%) and Tax Accountants (30%). This highlights the significant influence of professional bodies and practitioners in attracting talent to the profession, which corresponds with existing research on professional socialisation's impact on career selection (Anderson-Gough et al., 2002).

**Table 1 Foreigners' Accounting Degree Choice Factors (n = 35)**

Sources of Information	Percentage (%)
Institute of Chartered Accountants Ghana	32
Tax Accountants	30
Auditors	26
Friends and Family members	15
Internet and media	28
Employers	18
Accounting Professors	16
Senior high School teachers	8
Counsellors	3
Others	2

The foremost cited reason for pursuing a career in accounting was the desire for a range of career options within the accounting field, reflecting a mean score of 68.07. This was followed by the motivations of seeking a career change, which yielded a mean score of 64.51, and the dissatisfaction with one's current career, with a mean score of 62.21 (refer to Table 2). These findings underscore career-oriented considerations and are consistent with the outcome expectations component of Social Cognitive Career Theory (SCCT) as articulated by Lent et al. (2000). The inclination towards career diversity and transformation indicates that individuals transitioning into accounting perceive it as providing a multitude of opportunities, thereby opposing the traditional stereotype of accounting as a monotonous profession (Jeacle) 2008).

**Table 2: Reasons Divertees Decided to Pursue a Professional Accounting**

Reasons	Mean	Std. Dev
Wanted a variety of careers in the accounting world	68.07***	32.12
Wanted career change	64.51**	34.71
Unsatisfied with my career	62.21*	34.22
Higher earning potential as an accountant	59.66	37.21
Accounting work can be intellectually challenging and fulfilling	44.71	43.27
Unemployed	36.99	37.28
Others	31.11	40.41

The factors influencing the accounting choices of non-accounting students are delineated in Table 3. The characteristics of available employment opportunities (54%) and the potential for earnings (53%) emerged as the two most significant considerations for non-accounting students when selecting their accounting degree. This result aligns with previous research highlighting the importance of job characteristics and financial rewards in the decision-making processes surrounding accounting careers (Tan & Laswad, 2006; Ahmed et al., 1997). Notably, only 33% of respondents reported a genuine interest in the subject, which diverges from findings in studies involving traditional accounting students, wherein interest typically assumes a more prominent role (Jackling & Calero, 2006).

**Table 3: Factors That Influence Divertees' Decision to The Accounting Profession**

<b>Factors</b>	<b>Percentage (%)</b>
Features of available jobs in the field	54
Earnings potential	53
Activities of Professional Accountants	35
Genuine interest in the field	33
Similar to Parents or other relatives' occupation	22
Recommendations of friends' relatives and university professors	18
Expected ease of earning an accounting degree	15
Senior High School teachers	11
Counsellors	3

In summary, the factors influencing individuals towards a career in accounting include job security (mean: 88.24), job availability (mean: 86.22), and opportunities for advancement (mean: 83.17), as presented in Table 4. These findings are consistent with research that indicates the perception of the accounting profession as providing stable and progressive career options is particularly appealing to those contemplating a career change (Carrington et al., 2013). Furthermore, the significant emphasis placed on the potential for income growth (mean: 85.41) underscores the importance of financial considerations in decisions related to accounting careers.

**Table 4: The Significance of Job Characteristics When Selecting An Accounting Major**

<b>Job Characteristics</b>	<b>Mean (Std Dev)</b>
<b>Significance of financial consideration</b>	
Wages and salary growth potential	85.41 (18.12)
Tips and other perks	79.42 (20.11)
Earnings stability	77.78 (21.01)
High starting salary	75.50 (21.72)
Financial consideration average	79.53 (20.24)
<b>Significance of social considerations</b>	
Ethical Profession	72.11 (25.31)
The prestige of the profession	71.52 (22.57)
Work and life balance	77.22 (21.11)
Job satisfaction	71.33 (24.07)
Teamwork	66.25 (22.61)
Social consideration average	70.28 (21.23)
<b>Significance of overall job/career features</b>	
Job security	88.24 (11.09)
Job availabilities	86.22 (13.55)
Job advancement potentials	83.17 (18.47)
Job motivation	76.32 (22.79)
Practical work	79.21 (20.19)
Working with numbers	66.57 (18.66)
Others	35.87 (39.88)
Average overall job/career features	73.66 (23.47)

Interestingly, while the profession's ethics constituted the most critical social issue, financial concerns emerged as significantly more important than overarching social considerations (mean average 79.53% vs. 70.28%). This finding indicates that while individuals transitioning into the field value the ethical dimensions of the accounting profession, pragmatic considerations exert a more pronounced influence on their decision-making processes. This equilibrium between ethical and pragmatic considerations is consistent with research concerning the evolving identity of the accounting profession (Carnegie & Napier, 2010).

B. Research Question 2: How do the factors influencing non-accounting students' decisions regarding accounting degree choices compare to those influencing their choice of first degree?



Our analysis uncovers significant transformations in the factors that affect the educational choices of individuals transitioning into accounting compared to those influencing their initial degree selection. Table 5 illustrates that high school educators were considerably more likely to serve as a source of information for the first degree of these individuals than for their accounting profession (45% versus 8%,  $p = 0.02$ ). This transition underscores the varying life stages at which these critical decisions are made and highlights the necessity for improved dissemination of accounting career information at the high school level, a notion previously underscored in existing literature (Hartwell et al., 2005).

**Table 5: Non-accounting student's Accounting Degree versus First Degree Information Source that Aided Divertees in Discovering Accounting**

Source of Information	Accounting Degree (%)	First Degree (%)	Mid-p bi exact test p-value
Institute of Chartered Accountants Ghana	32	35	0.70
Tax Accountants	30	31	1.00
Auditors	26	33	0.56
Friends and Family members	15	5	0.24
Internet and media	28	28	0.19
Employers	18	4	0.07**
Accounting Professors	16	2	0.32
Senior high School teachers	8	45	0.02**
Counsellors	3	1	0.35
Others	2	0	0.22

Employers have emerged as increasingly significant sources of information for the accounting profession, with 18% compared to 4% ( $p = 0.07$ ), highlighting the influence of workplace exposure on career transition decisions. This finding is congruent with research emphasising the importance of professional networks and mentors in shaping career pathways (Friedman & Holtom, 2002). Additionally, a more significant percentage of individuals transitioning to the accounting profession selected this field over their initial degrees due to considerations of earning potential (53% versus 32%,  $p = 0.08$ ) (see Table 6). This movement towards more pragmatic considerations aligns with research that indicates career changers frequently prioritise financial stability and enhanced career prospects (Carless & Arnup, 2011).

**Table 6: Factors that Influence Divertees' Decision to The Accounting Profession**

Factors	Accounting Degree (%)	First Degree (%)	Mid-p Exact Test (p-value)
Features of available jobs in the field	54	54	1.00
Earnings potential	53	32	0.08
Activities of Professional Accountants	35	25	0.01
Genuine interest in the field	33	64	0.22
Similar to Parents or other relatives' occupation	22	12	0.21
Recommendations (friends, relatives, professors)	18	13	0.02
Expected ease of earning an accounting degree	15	7	0.24
Senior High School teachers	11	8	0.26
Counsellors	3	4	0.32

Significantly, the percentage of individuals exhibiting a genuine interest in the field decreased from 64% for the initial degree to 33% for accounting ( $p = 0.01$ ). This observation contradicts the conventional belief that interest serves as the principal determinant of career choices (Holland, 1997) and indicates that, for those transitioning careers, pragmatic considerations may supersede intrinsic interest. Furthermore, this finding is consistent with the Social Cognitive Career Theory's assertion that individuals may compromise their interests in light of various contextual factors (Lent et al., 2000).

C. Research Question 3: How do the factors influencing non-accounting students' accounting degree choices compare to those influencing traditional accounting students?

Although our data does not directly compare the cohort of non-accounting and traditional accounting students, we can infer particular distinctions based on our findings and prior research. The diminished emphasis on

authentic interest exhibited by non-accounting students (33%) contrasts with the results from studies involving traditional accounting students, where genuine interest typically assumes a more significant role (Jackling & Calero, 2006; Tan & Laswad, 2006). Moreover, the pronounced focus of non-accounting students on job characteristics and financial considerations resonates more with the decision-making patterns of mature students and individuals transitioning careers observed in other fields (Carless & Arnup, 2011). This indicates that accounting programs and recruitment practitioners may need to customise their communications distinctively for traditional students instead of prospective non-accounting students.

**D. Research Question 4: What skills do non-accounting students bring to their accounting degree program and profession?**

Consequently, owing to their varied educational backgrounds, our findings indicate that non-accounting students are poised to contribute a spectrum of skills to the accounting profession, with merely three out of the 28 surveyed non-accounting students indicating the completion of a first degree in business. This finding adds to the growing body of evidence that underscores the necessity for a more diverse skill set within the accounting profession (e.g., Albrecht and Sack, 2000; Howieson, 2003).

Converters exhibit well-developed skills that enrich the accounting field, rendering them invaluable assets as the sector progressively shifts toward more analytical and technology-driven roles. A convert leverages competencies acquired during their initial degree and career, including critical thinking, professional conduct, decision-making, proficiency with technological tools, and experience in research and data analysis (Andiola et al., 2020; IFAC, 2019). This skill set is aligned with the emerging demands of the profession, comprising data analytics and strategic decision-making. Furthermore, the diverse backgrounds of non-accounting students may also foster enhanced problem-solving and creativity in accounting practices, attributable to the cognitive diversity within teams, as research indicates that diverse teams tend to be more innovative than their homogeneous counterparts (Page, 2007).

**Table 7: The Skills That Non-accounting Students Bring to Accounting**

Skills	Development Rating (Previous Career)	Usefulness Rating (During Accounting Education)
Critical Thinking	79.46	5.89
Professional Behaviour	76.64	5.88
Decision-Making	75.93	5.85
Technology Use	75.61	5.81
Research Skills	74.46	5.8
Data Analysis	73.07	5.78

The table elucidates the valuable skills that non-accounting students, referred to as "non-accounting students," contribute to their accounting education and the profession. These skills encompass critical thinking, professional conduct, decision-making, technological proficiency, research capabilities, and data analysis. Non-accounting students typically cultivate these skills through their prior careers, discovering them to be highly advantageous during their accounting education.

Recent literature corroborates the significance of these skills in contemporary accounting, particularly as the profession transitions towards strategic advisory roles and incorporates technology and data analytics. The diverse backgrounds of non-accounting students provide notable advantages, addressing the skills gap that traditional accounting students may experience. Their proficiency in decision-making, research, and data analysis corresponds with the evolving requirements of the accounting field, as underscored by IFAC (2019) and other sources. Accounting programs and firms should acknowledge and capitalise on these competencies to fulfil industry demands and improve professional outcomes.

#### **E. Additional Analysis: Why not accounting initially?**

The reasons individuals transition into accounting are critical for the profession's comprehension. The respondents' perception of the accountant's role as either mundane (mean of 60.96) or tedious (mean of 60.46) aligns with enduring stereotypes regarding the profession (Jeacle, 2008). These findings underscore the accounting profession's need to effectively convey the diversity and challenges inherent in contemporary accounting tasks.



This is further emphasised by the observation that individuals transitioning into the field exhibited more significant uncertainty regarding their primary choice than conventional accountants (mean 68.64 versus 85.86,  $p < 0.01$ ). This represents a missed opportunity for accounting programs to assist these prospective career changers more adequately by supplying additional information about the profession through targeted outreach initiatives, mentoring opportunities, and clearly defined career pathways.

These findings offer a more nuanced comprehension of what is significant to non-accounting students when contemplating pursuing accounting careers. They reflect the intricacy of career decision-making among aspiring accounting professionals. These results present valuable insights for accounting educators, recruiters, and professional associations.

## 6 Summary and Implications

This exploratory research endeavours to elucidate the underlying motivations that drive non-accounting graduates to pursue further education and careers in accounting. This unique cohort of accounting graduates brings together diverse backgrounds, experiences, and skills that enrich the classroom environment and the profession. The research methodology comprises semi-structured interviews with sixteen current graduate students and an online survey distributed to one hundred recent accounting graduates, aimed at eliciting insights regarding the factors that influence these individuals' decisions to attain an accounting degree. We assess how these motivations correlate with those that inform the initial degree selections of both non-accounting students and traditional accounting graduates. Furthermore, we examine the skill sets acquired by non-accounting students during their preceding educational and professional experiences, which they subsequently contribute to the accounting domain.

The results indicate that individuals frequently first encounter accounting through professional experiences, interactions with accounting professionals, and information from business school resources. In contrast to their initial fields of study, more individuals who transitioned into accounting reported that their colleagues played a crucial role in discovering the field. Furthermore, academic advisors emerged as a significant source of information for these transitioners. Many of these individuals returned to their academic institutions to consider MBA programs, which were more prominently advertised or widely recognised; however, through discussions with their advisors, they realised that accounting was more closely aligned with their career ambitions. While high school educators, counsellors, and introductory accounting courses serve as vital sources of information for traditional accounting graduates, these routes did not effectively direct the transitioners towards accounting.

The methods by which individuals transition into the accounting field provide valuable insights into effectively engaging this demographic. Colleagues of existing accounting professionals can play a pivotal role in assisting prospective non-accounting students in discovering the accounting profession and motivating them to consider it a viable career option. Furthermore, integrating non-accountants into accounting-related activities can facilitate identifying individuals with a natural aptitude and enthusiasm for the discipline. Academic advisors also fulfil an essential function; by informing them about the strengths and opportunities available within their institutions' accounting programs, they can better recognise potential candidates and offer informed guidance. Our research reveals that most individuals do not become acquainted with accounting during their high school education. Consequently, the profession acknowledges the necessity for enhanced outreach efforts targeting high school students, as exemplified by the AICPA's Accounting Program for Building the Profession, which trains high school educators to deliver advanced accounting courses and aims to cultivate awareness about the field (AICPA 2019). To maintain a robust talent pipeline in accounting, it is imperative to increase the likelihood that students from diverse backgrounds regard accounting as a legitimate career choice. Additionally, those who do not directly pursue accounting after high school must recognise it as a feasible option when contemplating career changes later in their lives.

The decision-making process of individuals transitioning into the accounting profession has been predominantly influenced by pragmatic considerations—such as job characteristics and earning potential—rather than by a profound enthusiasm for the discipline. While genuine interest in the subject was the principal motivation for career switchers and traditional graduates when selecting their initial degree, it appears to have played a lesser role for those transitioning into accounting. The primary motivations for these individuals to return to academia and pursue accounting are to achieve advancement within their current professional capacities or to initiate a career change due to dissatisfaction with their present employment circumstances. These observations indicate the formulation of effective marketing strategies for Master of Accounting or certificate programs aimed at attracting individuals who hold non-accounting degrees. Academic institutions offering a Master of Accounting for students without an undergraduate degree in accounting may capitalise on the opportunity to engage with non-accounting and non-business graduates who might feel disenchanted by the career prospects associated with

their initial degree, thereby encouraging enrollment in a master's program. Emphasising placement rates, starting salaries, and additional career opportunities for graduates of such programs will effectively address the concerns of potential career switchers.

Our research indicates that individuals transitioning into the accounting field come from various educational and professional backgrounds, often bringing greater maturity, skills, and work experience than traditional students. Notably, these individuals possess numerous highly esteemed competencies within the accounting sector, which they can leverage as they advance their careers. For instance, they have developed critical thinking, professional demeanour, and decision-making skills, which correspond to essential non-accounting competencies valued within the accounting profession, as outlined in the AICPA Core Competency Framework's business and professional competencies (AICPA 2018). Additionally, they have experience with technology, research, and data analysis—skills becoming increasingly vital in today's accounting environment. Proactively identifying and recruiting potential candidates can enhance enrolment in accounting programs, enrich classroom diversity, and produce high-quality graduates for the profession. By emphasising the competencies these individuals likely already possess, accounting programs can motivate prospective candidates and enhance their confidence in pursuing a degree in accounting.

Comparable to other exploratory behavioural studies, our research encounters several limitations. The participants selected for our interviews were derived from a convenience sample. At the same time, those involved in our survey were recruited by a third party, which may render them unrepresentative of the broader population of accountants in the United States. Furthermore, our sample size is limited, exhibiting an uneven distribution of participants across various groups, thus hindering our ability to analyse differences based on demographic factors such as age and race. Additionally, the exploratory survey instrument employed may not encompass all pertinent elements influencing the decisions of non-accounting students to pursue a profession in accounting. Future research endeavours could examine additional variables and their impact on students' motivations to obtain a degree or enter the accounting profession. Moreover, such studies may investigate whether differences exist between non-accounting students and traditional graduates regarding professional outcomes, including performance evaluations and attrition rates.

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