

Factors Influencing Students' Choice of Accounting as a Major: Further Evidence from Kuwait

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The objective of this study is to explore the factors influencing the decision of the students on two-year College education to accept the offer of accounting as a major. The study examines the influence of variables such as career opportunities, family members and friends, and earnings potential on students' decision to accept the offer of accounting major. A survey was conducted among all students majoring in accounting at the Public Authority for Applied Education and Training College. The findings reveal that career opportunities, prestige, and interesting subject have a significant influence on the students' decision to opt for accounting as a major. The results also show no impact of gender, or the type of high school education, on the decision of students major in accounting.

Field of Research: Accounting education, College of Business Studies, accounting major, accounting students' career choice, Kuwait.

1. Introduction

In the last decade, there have been a number of studies examining the career choices of accounting students. Most of these studies were conducted in developed countries, for example in the United States (Albrecht and Sack, 2000), the United Kingdom (Marriott and Marriott, 2003), New Zealand (Tan and Laswad, 2006) and Ireland (Byrne and Willis, 2005). Porter and Woolley (2014) conducted a survey of accounting and non-accounting students in a US university to examine the factors that have impact on students' choice of accounting as a major. But they have not focused on students' choice on a two-year College. Those researches were prompted by the substantial decrease in the number of students majoring in accounting at university level. The primary objective of the research in each country was to suggest ways to attract more students to accounting major and to identify the determinants of those students who do choose an accounting major. In Kuwait, looking at a two-year full time diploma college courses, the situation seems similar to developed countries; recent statistical

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evidence from the Public Authority for Applied Education and Training (PAAET) indicates the percentage of students majoring in accounting is declining. The statistics indicate that the percentage of students majoring in accounting at the College of Business Studies (CBS) dropped from 30.4% in 2009–2010 to 14.7% in 2014–2015. This indicates a strong decrease in students' willingness to major in accounting on the two-year college. The statistics also confirm the importance of this study in investigating the factors that influence CBS students to choose accounting as their major. Motivated by the lack of research on the factors influencing students' choice of accounting as a major, the objective of this study is to explore these factors. The influential factors identified on developed countries might be different than those in less developed countries. Studying these factors could guide accounting program administrators in less developed countries in attracting more students to accounting major. Although Alanezi and Alfaraiah (2011) empirically explored the determinants of students' choice of accounting major in Kuwait, their sample was limited to accounting bachelor's students. The authors have not considered students' choice on two-year College and they did not examine the impact of the type of high school education on the choice of an accounting major.

Hence, the objective of this present study is to investigate the factors that affect students' choice of accounting as a major in two-year college courses. Specifically, this research tries to answer the following questions:

1. What are the factors that influence the choice of students on two-year college courses to major in accounting in Kuwait?
2. Are there any significant differences between male and female students in factors influencing the choice of students to major in accounting in Kuwait?
3. Are there any significant differences between students with science track and art track at high school with respect to the factors that influence the choice of students to major in accounting in Kuwait?

The outcome of this study may offer valuable insights for policy makers, academic institutions and professional accounting bodies in setting their strategies and policies to fulfill the needs of the workforce. This, in turn, would add to the business community more qualified accountants.

The results suggest that the factors most affecting students' decisions to major in accounting were career opportunities, prestige and interesting subject. 'Being with friends', 'family advice' and 'friends' advice' were found to be the least important factors influencing students' decisions. The results also found that there is no impact of gender on the choice of accounting major. The results also revealed that there is no impact of the type of high school education on the choice of accounting major. The results of this study may help professional accounting associations and academic departments to better understand the factors influencing students' decision to major in accounting. This information, in turn, would help to attract more Kuwaiti high school graduates to major in accounting in two-year college courses and this would provide the business community with much-needed qualified individuals. Section 2 offers a review of the current position of accounting education in Kuwait. Section 3 reviews the most recent studies relevant to this study. Section 4 describes the research method used in this study. Section 5 discusses the results. The final section presents the conclusions and limitations of this study.

2. Accounting Education in Kuwait: An Overview

This section reviews the accounting education system in Kuwait. The need for accounting education in Kuwait emerged as the rise of the oil industry led to increasing demand for accounting services (Altaher et. al, 2014). Although oil discovery and production started in the late 1940s, the state census in 1957 shows that out of 138 accountants, only seven were Kuwaiti, and only two of them had university-level qualifications (Annual Statistical Abstract, Ministry of Planning, 1957). In response to the increasing demand for accounting services, and the scarcity of qualified local accountants, Kuwait embarked on an educational plan that began by establishing the Secondary School of Commerce in 1963, providing business and accounting education for Kuwaiti students. Moreover, the state offered scholarships for Kuwaiti students seeking university qualifications abroad. Students in the intermediate or high school can choose either the science stream or art stream.

Accounting education in Kuwait is delivered through many institutions. These institutions are: Kuwait University (the only public university); nine private universities and colleges; the PAAET, which is the only nationally recognized government system of vocational education and training; and the Kuwaiti Association of Accountants and Auditors (KAAA), which is considered the only professional body in Kuwait.

Kuwait University (KU) was founded in 1966, and in 1967 the Faculty of Commerce, Economics and Political Science Studies began offering degrees with a major in accounting. As a result, in 1972/1973 the first class of Kuwaiti accountants graduated from KU, and since then there has been a steady increase in the influx of local accountants into the Kuwaiti market. Most of the local accountants were absorbed by the public sector. A study by Alajmi (2007) shows that up until early 2000, 91% of Kuwaiti employees worked for the public sector, while only 6% worked in the private sector.

Following the Amiri decree No. 164 of 1995, the Faculty of Commerce modified their program and were renamed as the College of Business Administration (CBA). The CBA started their new program in the first semester of 1995/1996, and in 2005 the CBA gained full accreditation by the AACSB for all of their bachelor and master's programs. The CBA accounting degree requires students to complete 130 credits, of which 33 credits are business faculty units, 27 credits are accounting units, 6 credits are supporting units, and the remaining 64 are university credits.

The responsibility for producing accountants, however, lies mainly with the universities (KU and the private universities). These universities offer a bachelor's degree in accounting over a period of four years which usually includes a common core of accounting subjects and complemented by other subjects in other areas of business and in other aspects of human sciences. The most significant feature of accounting education in these universities is the heavy weight placed on theory. Accounting courses offered by higher educational institutions include both undergraduate and postgraduate courses. KU offers a Master in accounting. Students in these universities studying for a bachelor's degree in accounting are not required taking an academic exit exam prior to graduation, nor are they required to submit a thesis.

Another institution that affects accounting education in Kuwait is PAAET. As mentioned earlier, PAAET is the only nationally recognized government system of vocational education and training and has become the major provider of the skills required by the local workforce. It is the largest educational establishment in Kuwait. The PAAET is comprised of four colleges. These colleges are: Business Studies; Technological Studies; Education; and Health

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Sciences. These colleges offer a wide range of programs. These programs vary from two-year courses to four-year full-time courses. For example, while the College of Business Studies (CBS) offers two-year programs, such as the accounting program, all the courses at the Education College are four-year full-time courses.

Kuwait, like other emerging nations, has adopted accounting education from western countries such as the USA, the UK and Australia. Most Kuwaiti academics who teach accounting are graduates from these countries. They teach and use textbooks that are similar to those used in their postgraduate education. It can be said that accounting education in Kuwait is influenced by the accounting programs conducted in these countries.

The CBS at PAAET offers a two-year full-time diploma in accounting. The main objective of accounting courses taught at the CBS is to provide students with bookkeeping skills and principles suitable for middle-level accounting positions in the public and private sectors. The most significant feature of accounting education at the CBS is the overwhelming emphasis placed on practice as against the theory. Recent statistical evidence from PAAET indicates the percentage of students majoring in accounting is declining. Table 1 reports that the percentage of students majoring in accounting at the CBS dropped from 30.4% in 2009–2010 to 14.7% in 2014–2015. This indicates a strong decrease in students' willingness to take an accounting major on these two-year courses.

From the professional side, a first step toward the institutional development of the profession was the establishment of the Kuwaiti Association of Accountants and Auditors (KAAA), which emerged in 1973. Its remit is to look after its own interests and to take up professional accounting matters with the government. This includes enhancing and improving the professional and educational level of its members, protecting their privileges and rights, and securing their future against ageing, illness or unemployment, while keeping them updated with the latest developments in accounting and encouraging the exchange of information at meetings and conferences. In a quiet way the KAAA pursued the continuous promotion and development of the concepts of accountancy through research, participating in the development of legislation related to accounting and cooperating with government as well as with other local and international professional bodies. It can be said that KAAA is considered the only professional accounting body in Kuwait. KAAA requires a bachelor's degree in accounting as a minimum entry requirement for membership. However, the degree accepted for this purpose should be one obtained from an educational institution whose accounting program is accredited by the National Bureau for Academic Accreditation & Education Quality Assurance. Accordingly, accounting education in Kuwait is basically the responsibility of the country's educational institutions.

Table 1: Number of Accounting Students in the College of Business Studies Students Admission

Years	Total Accounting Students			Total Students Admitted to CBS	%
	Male	Female	Total		
2009–2010	606	453	1059	3481	30.4
2010–2011	512	495	1007	4322	23.3
2011–2012	356	395	751	3662	20.5
2012–2013	367	291	658	3431	19.2
2013–2014	325	180	505	3395	14.9
2014–2015	267	242	509	3447	14.7

Source: Admission & Registration Office, PAAET.

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The KAAA is a member of the General Association of Arab Accountants and Auditors and of the International Federation of Accountants (IFAC). Full membership is only available to Kuwaiti nationals holding a bachelor's degree in accounting. Associate membership is available to qualified non-Kuwaiti accountants as well as to Kuwaiti nationals with lesser qualifications (e.g. the two-year accounting diploma).

The KAAA provides further education and training to those who seek professional recognition after successfully completing their bachelor's degree in accounting or other certificate in accounting from the two-year college courses. In addition, KAAA also organizes a variety of educational activities to promote continuing professional education for their members. The major educational activity of KAAA is preparation for the Chartered Accountant Certificate (a professional license). The KAAA offers training programs and all important materials to the candidates before they are entered for the Chartered Accountant exams. Such training courses are basically within the broad area of the International Financial Reporting Standards (IFRSs), and include cost accounting, international auditing standards and companies' regulations.

Accountants in Kuwait have made some progress toward professional status, but they are far from a desirable level. Similar to many developing countries, Kuwait has a weak and generally inactive professional accounting body. Currently, there is no professional organization in Kuwait that regulates the activities of the accounting profession. The KAAA does not possess regulatory powers, nor does it possess the authority to license accountants and auditors or to establish accounting and auditing standards. It publishes the professional journal *Al-Muhasiboon* ('Accountants') with accounting articles in both Arabic and English, covering all new laws and regulations in Kuwait issued by the Kuwait government related to the accounting profession, as it also publishes interviews with experts in the business field.

3. Literature Review

A number of studies have examined factors that influence a student's choice to major in accounting in all developed and developing countries. Studies conducted on developed countries include the following in Australia: Jackling (2007); Sugahara, Boland, and Cilloni (2008); and McDowall and Jackling (2010); in New Zealand: Tan and Laswad (2006) and Ahmed, Alam, and Alam (1997); in the USA: Geiger and Ogilby (2000); Mauldin, Crain, and Mounce (2000); Allen (2004); and Porter and Woolley (2014); in the UK: Fisher and Murphy (1995) and Marriott and Marriott (2003); in Ireland: Byrne and Willis (2005); in Korea: Joo, Kwon, Hwang, Shim, and Sugimoto (2007); in Japan: Sugahara and Boland (2009). Auyeung and Sands (1997) offer an international comparison between Hong Kong, Taiwan and Australia. In addition to the studies conducted in developed countries, there have been limited studies carried out in developing countries. For example, Alanezi and Alfaraih (2011) analyzed data from Kuwait University; Uyar, Gungormus, and Kuzey (2011) investigated data from a Turkish university; Zakaria, Fauzi and Hasan (2012) examined data from a Malaysian university; Dalci, Arash, Tümer, and Baradarani (2013) explored data from Iran; Wally-Dima (2013) analyzed data from the University of Botswana; Umar (2014) examined data from Nigerian university students. Lowe and Simons (1997) showed that the factors that most influence students' choices of an accounting major are future earnings and career opportunity.

In another related study, Auyeung and Sands (1997) offered an international comparison between Hong Kong, Taiwan and Australia. They examined factors influencing accounting students' career choices. They found that parental influence, teacher influence, peer influence and relationship with the others in the field have a greater impact on career choice for Hong

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Kong and Taiwanese students. However, aptitude for the subject matter has a greater impact on career choice for Australian students. Ahmed, Alam, and Alam (1997) studied the influence of intrinsic factors, financial and job-related factors, factors such as parent and peer influence and work experience, exposure to high school accounting, and students' perceived cost-benefit ratio in becoming a chartered accountant, on whether accounting students choose to pursue a chartered accountancy (CA) career or a non-accounting career. Based on their survey of 295 students from five universities in New Zealand, the results showed that students who intend to pursue a CA career place significantly greater importance on financial and job-related factors and perceived cost-benefit ratio than those who choose a non-accounting career.

Pritchard, Potter, and Saccucci (2004) studied elements influencing students' choice of a business major. They found students who were majoring in accounting/finance exhibited better computational and algebra skills than those who were majoring in management, marketing and MIS. Tan and Laswad (2006) used the theory of planned behavior to study factors that affect students' intentions to major in accounting and non-accounting disciplines. A survey of a sample of business students enrolled on an introductory accounting course in a New Zealand university was conducted to gather data about their intended academic majors, and their beliefs and attitudes towards majoring in accounting and non-accounting. The results show that three factors – personal, referents, and control – are determinants of students' intention to major in accounting or other business disciplines.

Sugahara, Boland, and Cilloni (2008) investigate factors affecting students' choice of an accounting major in Australian universities. The sample was collected from a survey of undergraduate and graduate students at two large Australian universities in 2005. A total of 46 domestic and 68 international students participated in this study. The results showed that domestic students possessed higher levels of creativity and were more likely to select majors in subjects other than accounting. Conversely, it was found that although Chinese students possessed relatively lower levels of creativity, they were more likely to major in accounting when studying in Australia. Uyar, Gungormus, and Kuzey (2011) examined the factors that influence students' career choices in accounting among Turkish university students. The study used survey methods to get the data. The results showed that students who have a desire to work in accounting assume that accounting provides good job opportunities, and the field matches with their abilities and interests. In contrast, students who have no desire to work in the field of accounting assume that other fields provide wider job opportunities and are less stressful, tiring, and tedious.

Zakaria, Fauzi and Hasan (2012) investigated the factors that influence students in choosing accounting as a major amongst Malaysian university students. In order to examine these factors, a questionnaire survey has been employed. Out of 400 questionnaires sent to accounting students at the Universiti Teknologi MARA Kelantan, 340 students responded. The findings indicated that both attitude towards accounting programs and subjective norms were positively related in influencing students' decision to choose accounting as a major.

Dalci, Arash, Tümer, and Baradarani (2013) explored data from universities in Iran related to the factors that influence Iranian students' decision to choose accounting as a major: 420 self-administered questionnaires were collected in 2010 and only 397 usable questionnaires were used in this study. T-test and ANOVA statistics were employed and the results revealed that the most influential factors amongst Iranian accounting students were financial and job-market aspects and the opinions of referents. However, intrinsic factors, aptitude for and genuine interest in the subject, perception of the accounting course and profession were not found to

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have a significant influence on students' decision to major in accounting. In the same vein, Wally-Dima (2013) examined the factors that influence students at the University of Botswana to choose accounting as their academic program. Data were collected via surveys using a questionnaire from final-year accounting students at the University of Botswana. The results concluded that the major factors influencing students to choose accounting include availability of advancement opportunities, personal interest in the subject, availability of employment after graduation, passion for the profession, and high earnings compared with other professions.

In a related study, Umar (2014) studied the factors that affect career choice in accounting among Nigerian university students. The study conducted a survey amongst a population of 88 students from the Department of Accountancy, Yobe State University. Parental influence, self-desire, better pay, prestige and future prospects were found to be the major influences on career choices among Nigerian university students.

In Kuwait, only one study has been conducted, and this was only conducted at university level. Alanezi and Alfaraiah (2011) investigated the determinants of KU students' choice to major in accounting. A questionnaire was used to explore the determinants of students' choice of an accounting major. The findings of the study revealed that the factors most affecting students' decision to major in accounting were career opportunities and an interest in the subject of accounting. In the other hand, being with friends and family advice were found to be the least important factors influencing their choice of an accounting major. In addition, the results showed no significant difference between male and female students with respect to influencing factors, except for two factors: 'like math' and 'prestige' factors. These two factors have a higher influence on females than on males in choosing an accounting major.

In summary, prior studies indicate many factors influence a student's choice of an accounting major and these factors vary from country to country. The literature review suggests a lack of consensus among researchers regarding which factors most influence students' choice of an accounting major. Most of the studies reviewed focused on students studying in universities in developed countries, such as the USA, the UK, Australia and New Zealand. Students on two-year college courses have received virtually no attention. Only one study conducted in Kuwait investigated students' choice of an accounting major, but only at university level (Alanezi and Alfaraiah, 2011). Thus, the current study extends the prior Kuwait study by examining the determinants of the decision of students on two-year college courses to take accounting major. In general, prior studies show the factors that most influence students' choice of accounting as a major were future earnings, career opportunity, parental influence, teacher influence, peer influence and relationship with others in the field. This study also aims at examining whether gender contributes significantly toward the choice of accounting major and whether the type of high school education contributes significantly on the choice of accounting major. Thus, the following two hypotheses were formulated:

Hypothesis 1:

H01: *There is no significant impact of gender on the choice of accounting major.*

Ha1: *There is a significant impact of gender on the choice of accounting major.*

Hypothesis 2:

H02: *There is no significant impact of type of high school education on the choice of accounting major.*

Ha2: *There is a significant impact of type of high school education on the choice of accounting major.*

4. Research Method

4.1 The Questionnaire

Based on prior studies (Lowe and Simons, 1997; Marriott and Marriott, 2003; Tan and Laswad, 2006; Sugahara, Boland, and Cilloni, 2008; Sugahara and Boland, 2009; McDowall and Jackling, 2010; Alanezi and Alfrah, 2011; Zakaria, Fauzi and Hasan, 2012; Wally-Dima, 2013; Umar, 2014; Porter and Woolley, 2014), a questionnaire was developed. It consists of two parts: Part 1 contains four questions addressing the demographic characteristics of the students; Part 2 contains nine questions focusing on students' opinions regarding factors that led them to choose the accounting major. Students' answers were based on a five-point Likert scales, ranging from highly disagree to highly agree. The content of the questionnaire was validated by four academic members in Kuwait University and the PAAET.

4.2 Data Collection

A questionnaire was distributed to only accounting students on two-year college at the PAAET during the Fall Semester of 2014. Three hundred questionnaires were distributed in 15 classes offered only to accounting major. Of the 300 students sampled, usable responses totaled 239, with a response rate of 79.7%, which is considered appropriate for statistical analysis. Sixty-one uncompleted questionnaires were eliminated from the study sample.

4.3 Reliability Analysis

To assess the reliability and internal consistency of Part 2 of the questionnaire, a common measure of scale reliability called Cronbach's alpha was used. According to Nunnally (1978) and DeVellis (2003), a Cronbach's alpha coefficient of 0.7 or higher is considered acceptable by most social science researchers. In the current study, the Cronbach's alpha coefficient was 0.75, indicating the overall reliability of the questionnaire.

5. Results

Table 2 describes the demographics of the questionnaire respondents. It shows that the sample comprised 123 males (51.5%) and 116 females (48.5%), with 91 students (n = 239) noting some accounting experience prior to majoring in accounting (38.1%) and 148 students noting no previous accounting experience (61.9%). Table 2 shows that 90.4% of the total responses had an art track in high school, while only 9.6% had a science track. This result suggests that Kuwaiti professional accounting associations and accounting academic departments should devote more effort and attention in attracting students from science subjects, especially as accounting needs students with good math and analytical skills. Table 2 also shows that 21.3% of the respondents were first-year students, 49.8% were second-year students, 21.3% were third-year students, and 7.5% were fourth-year students. This result suggests that about 28.8% of accounting majors students struggle to complete their studies within two years. This result may indicate that those students have selected an inappropriate major as they do not have the required educational skills, such as analytical skills, to complete their advanced courses.

Table 2: Descriptive of Sample Characteristics

Variable	Frequency	Percentage
Gender		
Male	123	51.5
Female	116	48.5
Total	239	100
Accounting Experience		
Yes	91	38.1
No	148	61.9
Total	239	100
Type of High School Education		
Science Track	23	9.6
Art Track	216	90.4
Total	239	100
Current College Year		
Year 1	51	21.3
Year 2	119	49.8
Year 3	51	21.3
Year 4	18	7.5
Total	239	100

Table 3 provides the mean and standard deviations of the nine factors expected to influence students' choice of an accounting major on two-year college courses. The results shows that seven of the nine factors showed a Likert-scale score of greater than 2.5, which might suggest that most of the factors included in the questionnaire affect students' decision to major in accounting. Among the nine factors, career opportunities ($M = 3.90$), prestige ($M = 3.78$), and interesting subject ($M = 3.77$) were the most important factors influencing students' choice of an accounting major. The current findings are consistent with the research of Alanezi and Alfrah (2011) conducted in Kuwait at university level. In contrast, being with friends ($M = 1.87$), family advice ($M = 2.44$), and friends' advice ($M = 2.75$) were the least important factors influencing their decision. These results are also consistent with the study of Alanezi and Alfrah (2011). Based on the current results, in order to attract more students to choose an accounting major, the efforts of employers and academic institutions should apparently be directed towards focusing on the potential career opportunities.

Table 3: Means and Standard Deviation of Factors Influencing Choice of Accounting Major

Factor (n=239)	Rank*	Mean	Standard Deviation
Career opportunities	1	3.90	.891
Prestige	2	3.78	.963
Interesting subject	3	3.77	.917
Earnings potential	4	3.74	.980
Like math	5	3.18	1.292
Professionalism	6	3.07	1.086
Friends' advice	7	2.75	1.168
Family advice	8	2.44	1.193
To be with my friends	9	1.87	.828

*Ranking 1= highest mean, 9 = lowest mean

5.1 Influential Factors by Gender

Table 4 presents the means of factors (taken together “overall” and individually) expected to influence male and female students’ choice of an accounting major on two-year college courses. The results show that there is no impact of gender on the choice of accounting major ($t = -.536, p > 0.05$). Therefore, we have accepted H01 which states that “*There is no significant impact of gender on the choice of major*”. However, examining the impact of each factor on the choice of accounting, the results show a significant difference between males and females with respect to only one influential factor. The results indicate that the ‘To be with my friends’ ($t = -1.65, p < 0.05$) factor has a stronger influence on males than on females in choosing an accounting major. This result might be attributed to the fact that the culture of Kuwaiti society in general is conservative. Thus, friendships among males in Kuwaiti society are considered to be stronger than among females, whose friendships are limited. However, there was no significant difference observed among the other factors.

Table 4: Factors Influencing Choice of Accounting Major on Two-year College Courses by Gender

Factor	Mean		t-test	Sig.
	Male	Female		
Career opportunities	3.90	3.91	-.024	0.390
Prestige	3.75	3.82	-.569	0.077
Interesting subject	3.72	3.83	-.944	0.204
Earnings potential	3.67	3.81	-1.14	0.444
Like math	3.09	3.28	-1.12	0.125
Professionalism	2.96	3.18	-1.58	0.658
Friends advice	2.87	2.63	1.60	0.308
Family advice	2.53	2.34	1.25	0.399
To be with my friends	1.88	1.86	-1.65	0.002
Overall	3.151	3.18	-.536	0.592

5.2 Influential Factors by Type of High School Education

Table 5 reports the test results for factors (taken together “overall” and individually) influencing the choice of an accounting major as divided by students’ type of high school education (science vs. art). Taken together, the results show that there is no impact of the type of high school education on the choice of accounting ($t = 1.543, p > 0.05$). Therefore, we have accepted H02 which states that “*There is no significant impact of type of high school education on the choice of major*”. Taken individually, however, the results suggests a significant difference between science and art students in ‘Professionalism’ ($t = -.926, p < 0.05$) and ‘To be with my friends’ ($t = -.006, p < 0.05$).

Table 5: Factors Influencing Choice of Accounting Major by Type of High School Education at Two Years College

Factor	Science	Art	t-test	Sig.
Career opportunities	4.22	3.87	1.785	0.333
Prestige	3.52	3.81	-1.368	0.107
Interesting subject	3.91	3.75	0.787	0.271
Earnings potential	4.00	3.71	1.360	0.179
Like math	3.57	3.14	1.509	0.169
Professionalism	2.83	3.09	-.926	0.040
Friends advice	3.26	2.70	2.212	0.356
Family advice	2.74	2.40	1.287	0.755
To be with my friends	1.80	1.94	-0.006	0.043
Overall	3.32	3.14	1.543	0.124

6. Conclusions, Limitations and Future Research

The objective of the current study is to determine the factors that drive students to choose an accounting major in a two-year college in Kuwait. Priorities that influence such choices were also investigated. The results showed the factors included in the questionnaire that most influenced students' decision to major in accounting are 'Career opportunities', 'Prestige' and 'Interesting subject'. 'To be with my friends' and 'Family advice' are found to be the least important factors in students' decisions. This result is consistent with Alanezi and Alfaraiah (2011). The results also showed that there were no significant impacts of gender or the type of higher school education on the choice of an accounting major. The results of the current study may help professional accounting associations and academic departments to better understand the factors that influence students in choosing their majors and, in turn, attracting more Kuwaiti high school graduates into the field of accounting. In addition, the outcome offers valuable insights for policy makers, education institutions, and accounting bodies in setting their strategies and policies to fulfill the needs of the workforce. This, in turn, would provide the business community with an increase in qualified accountants.

The findings of the current study are subject to a number of limitations. First, the questionnaire was only administered to those on the two-year state college courses. There is an opportunity to extend the scope of this study to include other private two-year college courses or all educational business institutions in Kuwait. Doing this could validate the results of this study and explore whether these outcomes can be generalized. Second, in-depth interviews with students from different institutions could advance the efforts in shaping the elements that could encourage students to choose an accounting major.

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