

The leadership behaviour of the accounting students: A dilemma for higher education

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ABSTRACT

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The place and the importance of the accountant in the organisation is not related to a decision-making position and for this reason the accounting students do not identify themselves as leaders in their future career. Motivated by this assumption, the current study aimed to investigate the relationship between faculty curriculum and accounting students career choice and to find out that it is whether a faculty curriculum influence the leadership behaviour of the accounting students. We applied the leadership theory to the accounting students and expected that the faculty curriculum-leadership behaviour of the accounting students' linkage might differ due to the labour market development and business environment. Our systematic approach conducted to a concept map of the factors which influence the accounting students' leadership behaviour. This map gives us a general view of the principal factors which can contribute to the improvement of the leadership behaviour of the undergraduate accounting students. The results extend the leadership theory argument that the leadership behaviour resulting from the interaction between the accounting students and the professors affect the accounting students' career choice. Given the support for our hypotheses, we suggest that the development of the faculty curriculum with disciplines which develop the leadership behaviour of the accounting students are needed to understand and improve the leadership implications of the accounting students' behaviour. Our findings offer a new approach for the undergraduate accounting students, because they have the possibility to discover and develop their leadership competences in a strong relationship with increasing their professional quality when they assess the path of their career.

Nowadays, the financial scandals brought the role of the accountants in organisations and the need for this professional category to the attention of the scientific and business community to acquire and improve leadership skills to be able to pursue both organisational mission and their

vision. Starting from the premises that in university accounting programmes the leadership skills and also the other professional skills are not developed sufficiently (Kavanagh & Drennan 2008), we evaluated the expectations of the accounting students concerning the faculty curriculum structure, the image of the accounting profession in the community, the students' participation in the decision-making process at the faculty level, their ethical values, and their sources of leadership behaviour.

Leadership as a qualitative phenomenon is identified as part of the organisational culture. The place of the accountants in this controversial organisational landscape is difficult to describe, because it is an antagonism between the image of the leader and the image of the accountant. This antagonism is underlined by the bitterness of the accountant to develop a bureaucratic system. The leadership is perceived as a discursive practice (Clifton, 2014) and the accountability is considered an administrative process (Fogarty & Al-Kazemi, 2011). The accounting profession plays an important role in the organisation and the leaders must reconsider the position of the accountants on organisational power. The accounting students perceive their future profession as certitude that gives them stability.

We begin by defining the accounting students' expectations in terms of educational curriculum; then, we offer an image of their future career based on the distinction between the students' perceptions in leadership position and the image of the accountant profession in the community. Next we will discuss the results and this leads to the conclusion that the factors correlated with a successful career and leadership are not necessarily associated with the leadership skills in the accounting profession.

The Literature Review

Why the Enthusiastic Accounting Students Become Bureaucratic Accountants?

The accounting profession lost significance in the last years because both of the corporate scandals manifested in the early 2000s and in its high bureaucratic level (Bruhn, 2009). Paradoxically, the accounting profession has the advantage that is omnipresent in every organisation and for corporations play a critical role. The independence of the accounts is related with their high responsibility. As a result, the students need to possess a diverse range of skills not only in the accounting domain, but also in leadership (Bloch, Brewer, & Stout, 2012). If the leadership is considered as practical solutions to the problem of the organisational crisis, the involvement of the accountants in this process can represent a viable solution.

Unfortunately, many scholars concluded that accounting students are not well prepared in their domain because of the faculty curriculum that does not develop cognitive and behavioural skills of the accounting students (Mathews, 2000; McPhail & Walters, 2009; Tempone & Martin, 2003). The gap between the faculty curriculum and the practical skills of the accounting students is recognised around the world as being very wide and for filling this gap it is necessary to develop a new approach of the curriculum (Albrecht & Sack, 2000; Braun, 2004; Hassall, Joyce, Montanto, & Anes, 2005; Johanson, 2008).

The accounting students are not well prepared from a moral point of view when facing a grey area of ethics in an organisational accounting framework. This can be a consequence of many factors such as their moral behaviour, the faculty curriculum, and the high speed of the information technology development. As a consequence, the accounting students have to

acquire additional skills with increasing improvement of the leadership and technical skills. Du Plessis (2008) and Higson and Waltho (2009) stated that there is a gap between accounting disciplines and the development level of the knowledge economy. For this reason, the faculty curriculum needs to contain disciplines including leadership, human resources management, organisational behaviour, performance management, ethical issues in accounting domain, and information management.

Research Questions

Motivated by previous research, our study investigates the following research questions:

- What is the relationship between faculty curriculum and accounting students career choice?
- Does a faculty curriculum influence the leadership behaviour of the accounting students?
- Is the accountant perceived as a leader or as a follower in the organisation?

We apply leadership theory to the accounting students and expect that the faculty curriculum-leadership behaviour of the accounting students' linkage might differ due to the labour market development and business environment.

Method

The sample of the study composed of 152 accounting bachelor students from the faculty of Economics and Business Administration. The students enrolled in the University of Craiova volunteered to fill the questionnaire.

Considering the structure of the sample of 152 accounting bachelor students, 68.4% of respondents (104 individuals) were females and 31.6% of them (48 individuals) were males. The age of the respondents was between 19 and 26 years old and the mean was 21.43 years old. We performed an ANOVA test and the result of this analysis ($F = 1.117$; $p = .135$) supports the representativeness of the sample.

Measures

The curriculum structure was measured by four items: 'I am satisfied with the structure of the disciplines which develop my leadership behaviour.'; 'The leadership disciplines contained in the faculty curriculum provided me with individualised information.'; 'I am satisfied with the information provided by the teachers and with the quality of the interactions between me and the teachers.'; and 'I am satisfied with the number of the leadership disciplines provided by the faculty curriculum.' These four items had a reliability coefficient of .83.

The negative image of the accounting profession in the eyes of the community was measured by three items: 'The image of the accounting profession in the eyes of the society is not a real one.'; 'The accounting profession is challenging.'; and 'The accountants are influential employees in the organisation.' These three items had a reliability coefficient of .81.

The students' participation in the decision-making process at the faculty level was measured by four items: 'The teachers encourage the students' collaboration and cooperation.'; 'The curriculum develop the student's vision.'; 'The teachers encourage the students' autonomy and

value's.'; and 'The students are involved in the curriculum development.' These four items had a reliability coefficient of .80.

The students' ethical values were measured by three items: 'The students' ethical values are in consensus with the accounting standards.'; 'The curriculum develops the students' ethical values.'; and 'The teachers encourage and promote the ethical values.' These three items had a reliability coefficient of .80. The source of the development of the leadership behaviour of the students was measured by four items: 'I consider that the source of leadership is knowledge.'; 'The curriculum is a source of the development of my leadership behaviour.'; 'I think that my morality is a source of leadership.'; and 'The organisational culture is a source of leadership'. These four items had a reliability coefficient of .81. The students leadership skills were measured by four items: 'My accounting knowledge is more than enough for me to become a leader.'; 'My morality is a visit card for me as a leader.'; 'If I will be in concordance with the accounting standards I will be a very good leader.'; and 'I cannot imagine myself as a follower'. These four items had a reliability coefficient of .82. All ratings were made on a five-point Likert scale (1=strongly disagree, 2= disagree, 3= not sure, 4= agree, and 5=strongly agree). The control variables of the research were the gender and age. Cronbach's alphas are calculated for each construct and the results are over 0.80 (0.80 and 0.83, respectively). This suggests a strong reliability and validity of the study, exceeding the threshold value of 0.70 recommended by Nunnally (1994).

Results and Discussion

As a preliminary step, the evaluation of the measurement model was realised by a confirmatory factor analysis (CFA). On the basis of CFA, 22 items were retained for further analysis. The root mean squared an error of approximation [RMSEA] = 0.03 (RMSEA \leq 0.05 indicates close approximate fit; RMSEA values between 0.05; and 0.08 suggest reasonable error of approximation, whereas a model with a RMSEA \geq 0.1 is not acceptable). Therefore, it was concluded that the model fit is good and we can proceed with our hypothesis testing (Anderson & Gerbing, 1988; Browne & Cudeck, 1993). Data analyses were performed with SPSS 22 and AMOS 17.

Table 1 presents the descriptive statistics and correlations.

Table 1
Descriptive Statistics and Correlations

Variable	Mean	SD	1	2	3	4	5	6
Curriculum Structure	3.11	.517	1.000	.206	.196	.307	.239	.275
Accounting Image	3.60	.590	.206	1.000	.404	.357	.451	.146
Decision Making	3.24	.593	.196	.404	1.000	.374	.469	.261
Ethical Values	3.49	.681	.307	.357	.374	1.000	.696	.195
Sources of Leadership	3.57	.521	.239	.451	.469	.696	1.000	.146
Leadership Skills	3.64	.441	.275	.146	.261	.195	.146	1.000

The results proved that the relationship between curriculum structure and the accounting students career choice is positive, but it is weaker (.206) because the degree of students'

satisfaction concerning the structure of the disciplines which develop their leadership behaviour is lower ($M = 2.80$, $SD = .710$). The accounting students consider that the image of the accounting profession in the eyes of the society is not a real one ($M = 3.67$, $SD = .679$). The image of the accounting profession can be improved by an active involvement of the accountants in the leadership activities and, as a result, the accountants have to become influential employees in the organisation ($M = 3.39$, $SD = .935$).

Assessment data from the accounting students indicate that they viewed the managerial disciplines as a beneficial learning experience. Thus, our analyses demonstrate that faculty curriculum does not impact the accounting students' career choice and lend support to previous studies which demonstrate the importance of integrating leadership skills across the other disciplines (Agyemang & Unerman, 1998; Magno, 2011). Moreover, our findings are in consensus with the findings of Tan and Laswad (2006) who considers that the accounting profession has a positive impact towards accountants and towards the other persons.

The analysis of a sample of the undergraduate accounting students reveals a positive relationship between the faculty curriculum and the accounting students' leadership behaviour (.275) and it is a positive source of leadership (.239).

Moreover, the leadership behaviour of the accounting students is influenced by their involvement in the decision-making process (.26) at different levels (team, faculty, and university). This was also supported by DeLange, Jackling, and Gut (2006) who considered that communication skills are very important for developing the accounting students' leadership behaviour and they suggested the need for developing these skills within the curriculum. The accounting students consider that the curriculum develop their vision ($M = 3.46$, $SD = .90$), but they are disappointed that they are not involved in the curriculum development (Mean score = 2.92 and Standard Deviation = .65). Of particular interest was the finding that accounting students did not perceive that curriculum is really a source of the development of my leadership behaviour ($M = 3.24$, $SD = .72$). In the opinion of the other scholars (Inman, Wenzler, Wickert, 1989; Zeff, 1989) the accounting disciplines are viewed very important in the students' attitude towards the accounting profession. The results revealed that accounting students report more positive attitude for the four items related to the source of the development of the leadership behaviour. The accounting students consider that the main source of leadership is organisational culture ($M = 3.99$, $SD = .82$) and on the second place is knowledge ($M = 3.55$, $SD = .82$) followed by morality ($M = 3.49$, $SD = .74$).

The accounting students cannot imagine them me as a follower in the organisation ($M = 4$, $SD = .739$), but they consider that the accounting knowledge is not enough for them to become a leader ($M = 2.52$, $SD = .50$). A stronger quality as a leader is represented by the accounting students morality ($M = 4.11$, $SD = .69$) and also by the compliance of the accounting, financial, and ethical standards ($M = 3.87$, $SD = .87$).

The accounting students should perhaps take the ethical values into consideration when promoting accounting profession to the other stakeholders (Laguador & Ramos 2014). The results proved that the students' ethical values are in consensus with the accounting standards ($M = 3.45$, $SD = .91$) and, paradoxically, they affirms that the curriculum develop their ethical values ($M = 3.64$, $SD = .87$).

In addressing the gender differences in attitudes towards the leadership behaviour there was no significant difference between male and females. This result is in contradiction with a research made in Ireland by Byrne and Willis (2005) who concluded that there was a significant gender differences in attitudes towards the accounting profession between male and females. They found that female students considered accounting more important than males. Marriott and Marriott (2003) stated that females accounting students are more focused on accounting disciplines than males. Thus, nowadays, there are no differences in their attitudes towards the accounting profession between male and females and this conclusion is in consensus with Jackling and Calero (2006) who did not find any significant difference in females and males in their interest in accounting disciplines. Our systematic approach conducted to a concept map of the factors which influence the accounting students' leadership behaviour (see Figure 1).

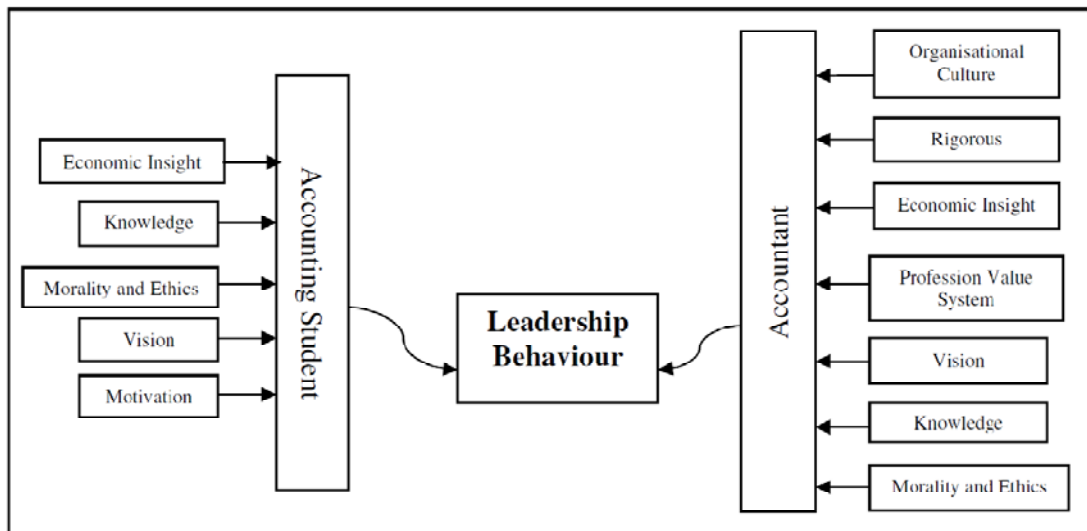


Figure 1. The map of leadership behaviour of the accounting students

Figure 1 gives us a general view of the principal factors which can contribute to the improvement of the leadership behaviour of the undergraduate accounting students and the accountants. If the accounting students' leadership behaviour is influenced by knowledge, vision, moral and ethics, economic insight, and motivation, the accountant leadership behaviour suffers more pressure from exogenous factors, namely organisational culture and profession value system. Thus, analysing the figure we find an indirect answer to the question: Why the enthusiastic accounting students become bureaucratic accountants?

The outcomes extend the the leadership theory argument that the leadership behaviour resulting from the interaction between the accounting students and the professors is the result of the knowledge and the quality of the knowledge which affect the accounting students' career choice. Accounting students with high level of knowledge and understanding in the implementation of accounting standards have also higher possibility to become a leader and not a follower.

Conclusion

The aim of this article was to explore the importance of curriculum to the development of accounting students leadership behaviour. Rather, the accountants are employees that possesses powers which, when exercised, can activate leadership mechanisms. Knowledge and ethical values are very important attributes for the accounting students as future leaders.

Given the support for our research questions, we suggest that the development of the faculty curriculum with disciplines which develop the leadership behaviour of the accounting students are needed to understand and improve the leadership implications of the accounting students' behaviour. Our findings offer a new approach for the undergraduate accounting students, because they have the possibility to discover and to develop their leadership competences in a strong relationship with increasing their professional quality when they assess the path of their career. The accounting students are not satisfied by the structure of the disciplines which develop their leadership behaviour and they need support to integrate leadership skills across the other disciplines. According to the results, accounting students indicated that although they felt that all of the elements listed in the questionnaire were of moderate or good importance, the knowledge concerning the accounting standards was rated most important to future leadership behaviour development.

Moreover, the accounting students consider the managerial disciplines as a beneficial learning experience and they suggest that faculty must integrate a multidisciplinary approach of the curriculum. The future research could analyse in detail the consequences of the development of the leadership behaviour of the accountants. Following this, the future studies should consider that with what consequences the accountants may engage in the decision-making process at organisational level. In present, the accountants are considered as professionals that rise many contradictions and they are reluctant to organisational changes.

A few limitations deserve mentioning. Firstly the study analysed the accounting students' perception without taking into consideration that there is a difference between accounting students and other students in their attitude towards the faculty curriculum and the students' leadership behaviour. Secondly, the research was only made to one faculty and this provides a pathway for further research that will involve a longitudinal research at other universities for strengthening the findings. This research offers information for the faculties which want to take into account the both accounting students' needs and the market requirement. However, accounting students have different perspective about the relationship between their knowledge and their leadership behaviour. The accounting students perceive accounting career as a successful one and tend to pay more attention to the key communication skills.

Our research proved that the leadership skills of the accounting students are not currently emphasised much within the accounting curriculum and this gap indicates a lack of educational and practical resources. Further, during their faculty period the accounting students think of themselves to be more leaders than followers, but as employees their position changes and become followers.

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