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# NEW BUSINESS STUDENTS: COMPARING PERCEIVED OCCUPATIONAL PAYOFF BY MAJOR

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## ABSTRACT

*The purpose of this study was to examine which Business majors are currently being selected by new Business students and, more particularly, to examine why students are not majoring in Information Systems (IS). Students in an entry-level Business class responded that they were more knowledgeable about careers in Management, Marketing, Accounting, and Finance than they were about careers in Information Systems. These Business students indicated they mostly lack knowledge of and are unaware of the Information Systems major and associated occupations. Furthermore, their knowledge void leads them to perceive IS negatively in regards to desirable payoffs such as job availability, pay and benefits, promotion opportunities, and job security and longevity.*

## KEYWORDS

Academic Choice Decision, Choice of Major, Career Choice

## INTRODUCTION

“What’s your major?” “What do you plan to do when you graduate?” These questions are on the minds of many new undergraduate students. Correspondingly, these questions are frequently used as conversational ice-breakers when making new acquaintances at college. Perhaps a more thought-provoking and perplexing question should focus on “Why did you choose that major?” Many consider the choice of major to be one of life’s truly defining moments, since career opportunities, associated work roles, and beneficial outcomes closely correspond to the degree one earns. And although some occupational cross-over does occur, it is atypical for a Marketing student to land a job as an accountant, and unlikely the Accounting student will take a job in sales and marketing.

Since some research suggests that students often make the important "choice of major" decision based on incomplete information, the intent of this study is to evaluate how aware students are of typical occupational payoffs (benefits, outcomes) in occupations related to their prospective degree area. Also, since selecting one educational path foregoes (at least temporarily) pursuing other paths, this research evaluates students' perceptions of payoffs in associated but alternative occupational areas. If students have gathered sufficient information about their intended occupational area, it is expected they would have fairly accurate perceptions regarding the occupational characteristics of their chosen path and of the characteristics in related occupational areas. In the context of a Business school one would hope that students have both an accurate perception of typical job market outcomes for both their targeted occupational area and related, but alternative, Business majors. This research will evaluate student perceptions of occupational opportunities and payoffs for majors commonly housed within the College of Business.

## LITERATURE REVIEW

Substantial impacts result from the decision to attend college and also from one's choice of major. Research analysis has revealed a strong relationship between education level achieved, college major field of study and several important labor market outcomes such as labor force participation rate, working in a job related to one's major, earnings potential, status in the community, and living standard (Fogg 2004; Harrington & Harrington 2004). For example, persons obtaining a bachelor's degree are reported to achieve approximately 200% the life-time earnings of persons who are only high school graduates. In addition, those graduating in certain professionally oriented majors, such as Business, will, on average, enhance the economy and be substantially better off financially than those graduating in more generalized Social Science disciplines (Access Economics 2005). Similarly, within a certain area of study, such as the Business major, various concentration areas (Accounting, Finance, Information Systems (IS), Management, Marketing, etc.) will vary in payoff norms and how well they align with the abilities, interest, and values of individual students (Farr & Shatkin, 2006).

Although many colleges and universities are now putting more focus on encouraging students to select a major early in their program of study, there is some consideration that the college experience itself should and does influence the student's choice of major (Cohen & Hanno 1993). While prior research has established that many factors influence the choice of a major (Cohen & Hanno 1993; Pritchard, Potter, & Saccucci 2004), there remains an ongoing question as to how thoroughly students evaluate the factors relevant to such an important life-altering decision (Brousseau & Driver 1994; Galotti 1999). How informed are students regarding the differentiated characteristics and payoff norms of given disciplines and sub-disciplines? Was the choice of major decision made from the perspective of a well-informed decision maker, was it made on the spur-of-the-moment as part of a college preview seminar, or was it perhaps made on the basis of practical but short-term reasoning such as which program was less difficult or which professors were entertaining and gave easy grades? Should we expect that most incoming college students have evaluated which career path would suit them best, which majors are preparatory for certain careers, and what job characteristics and valued rewards are common in certain careers? Do students have realistic perceptions of the job availability, pay, and growth opportunities for various occupations? Without such knowledge "students may choose a major based on specious or anecdotal information—information that may be inaccurate or misleading" (Pritchard, Potter, and Saccucci 2004 p. 152).

In this study, we examined factors that reportedly influence incoming Business students' initial choice of college major, and we evaluated their perceived awareness of several job characteristics within various Business-related occupations in order to evaluate whether they are making well-informed decisions. That is, have the students researched and learned about the compensation norms and job outcome characteristics that are common in the occupations associated with their selected field of study, and for

comparison are they reasonably well-informed regarding comparable characteristics in other business related occupations? Are their perceptions roughly in accord with the norms reflected in specialized occupational outlook reports as depicted in authoritative publications?

In this study we focus on the following issues:

- Q1. Which majors are Business-oriented students selecting?
- Q2. How knowledgeable and aware are students of the career opportunities and norms in various Business disciplines?
- Q3. Do perceptions of occupational payoffs within various disciplines appear to influence choice of major?
- Q4. Are student perceptions of payoff norms by discipline in alignment with expert authoritative sources?

Past research suggests that students perform limited career searches and are strongly influenced by a relatively small number of important job and discipline characteristics (Galotti 1999). The following paragraphs examine several of these studies to identify some of the factors frequently identified as important to the choice of major decision.

During the 1990s, the Accounting field experienced declines in the number of majors and thus forms a major research source regarding what factors may influence choice of academic major. In a study of first year students in Australia, Gul, Andrews, Leong, and Ismail (1989) found job satisfaction, earnings potential, the availability of employment, and aptitude were the most significant factors impacting the selection of Accounting as a major. In a study of upper level Accounting students, Bundy and Norris (1992) concluded the most important factors influencing job selection were job security, challenging and interesting work, and advancement potential.

Simons, Lowe, and Stout (2003) examined 21 separate studies of the choice-of-major decision. They identified earnings, career opportunities, career characteristics, and characteristics of the major as principal categories in major selection. They found that the most important career factors when selecting a major were financial rewards (with long-term earnings outweighing initial earnings), job availability, and interest in the major/career.

Francisco, Noland, and Kelly (2003) found the major reasons for not majoring in Accounting included "quality of work" issues (Accounting viewed as boring), and their research also supported the conclusion that misinformation and misconceptions about what accountants do are pervasively held by high school teachers, counselors, and students. Noland, Case, Francisco, and Kelly (2003) found that the factors influencing major selection by Accounting and IS majors were long-term salary possibilities, prestige of the profession, job security, and starting salary, while influence of a professor, influence of family members, and difficulty of the subject matter rated much lower.

While there are many ways in which the choice of major decision could be studied, this paper elects to view the choice from the perspective of education as an investment. The basic tenet is that students' investment (money, time, effort) in their college education should result in (albeit uncertain) identifiable valued intrinsic and extrinsic outcomes and payoffs. Such valued payoffs may include levels of compensation, opportunities for job growth, job satisfaction, job security, and career longevity.

## **AUTHORITATIVE SOURCES REPORT ON SOME VALUED OUTCOMES**

Norms by occupation are periodically reported for popular career fields through organizations such as the U.S. Bureau of Labor Statistics' (BLS) Occupational Outlook Handbook and the National Survey of

College Graduates (NSCG). Similarly, magazine and book publishers aggregate and summarize key aspects of occupations in ways that enable ranking of "best jobs" and occupations that have lucrative compensation and occupational demand as well as substantial projected job growth. Although no one can know with certainty what the future holds, these authoritative sources base their projections on substantial research and analysis of available data and are generally considered to be good indicators of general occupational futures. Accordingly, we report findings from the *200 Best Jobs for College Graduates* (Farr & Shatkin 2006) and use this as a target template for evaluating the accuracy of student respondent perceptions. Business-related jobs with the "best combination of pay, growth, and openings" according to this authoritative source the are listed below (Table 1) along with the job ranking, average annual earnings, and projected growth percent. Several computing-related occupations have been omitted from the list since employees in those occupations are likely to come from non-Business school computing-related degree areas; these include #3 ranked Systems Software Engineers, #16 ranked Network Systems Analyst, #18 ranked Computer Security Specialists, #19 ranked Network System Administrators, #49 computer support specialists. Also, the information reported below only examined the occupations ranked in the top 60; thus some Business-related jobs are not reflected in the table below.

Job (rank within top 200) * indicates Management Level in Occupation	Annual Earnings	Percent Growth
1. Software Engineer, Applications	73,410.	45.5
2. * IS Managers	90,490	36.1
4. * Sales Managers	81,970	30.5
5. Computer Systems Analysts	65,050	39.4
6. Management Analyst	63,090	30.4
20. * General and Operations Managers	74,600	18.4
24. * Marketing Managers	85,220	21.3
25. * Financial Managers	79,090	18.3
26. * Treasurers, Controllers	79,090	18.3
30. Personal Financial Advisors	60,230	34.6
31. Database Administrators	59,150	44.2
36. * Compensation/Benefits and Training Managers	72,180	19.4
40. * Human Resource Managers	70,350	19.4
46. Accountants and Auditors	49,770	19.5
50.* Advertising and Promotion Managers	61,400	25.0
52. Training and Development Specialists	44,270	27.9
53. Market Research Analysts	54,830	23.4
54. Computer Programmers	61,730	14.6
55. Public Relations Specialists	43,050	32.9
59. Financial Analysts	61,130	18.7
60. Sales Agents, Financial Services and Securities	62,680.	13.0

**Table 1. Jobs with the Best Combination of Pay, Growth, and Openings**

As reflected in the above table, the best-ranked jobs overall are in the area related to computing and IS occupations. As can be seen in the reported data these computing-related jobs have somewhat higher average pay and higher growth rates than other business related occupations. Annual earning encompasses an aspect of high initial earnings (which is reported elsewhere in the reference book and in BLS reports) and promotion opportunities. The table data indicates this hold true at both the professional level and at the managerial level of employment.

## METHODOLOGY

Data was collected from students in an "introduction to Business" type of course at a large public university in the Midwest United States. The survey was administered using a questionnaire format during the Fall 2006 term; thus, for most freshman students this course was among their first courses taken at the university. The course focus is to inform and educate students regarding the fundamental principles, practices, and career opportunities common to the various Business disciplines. While this course targets incoming freshman students, it is also required of new transfer students unless they have taken a corresponding course elsewhere. The course is only open to College of Business majors and thus all respondents had made at least a tentative choice of a Business-related major.

The intent was to capture student views and perceptions before they might be altered by a college-level Business course. Correspondingly, the survey instrument was administered during the first week on class so that instructor views and issues presented in the course would not influence student perceptions and responses to survey items. The university does conduct summer preview sessions for all incoming students (segmented by college) so all students should have had at least an overview of the differing programs (majors and sequences) offered by the College of Business. Nonetheless, their level of knowledge and awareness of certain majors is uncertain and, in fact, is one focus of this study. Since the survey closely corresponds to the course focus the students were not offered extra credit for participation. Participation in, and submission of, the survey was announced to be optional and voluntary. The survey was completed during class time. The survey was administered in multiple course sections (ten classes) by various instructors (five instructors) using a brief script to ensure commonality in instruction delivery regarding the purpose and the method of the survey. Human subject and methodology considerations were approved by the university's institutional review board.

After a thorough review of similar research in referent disciplines (especially Accounting) a decision was made to adapt and extend a survey instrument from two instruments that had been reported in the accounting literature. Thus, the current research is based in part on the instrument of Noland, Case, Francisco, and Kelly (2003), in part on the instrument reported in Felton, Buhr, and Northey (1994), and in part based on items suggested by students during a focus group class session. The current survey created a new segment that provided a comprehensive comparison, by Business major, of frequently reported important career factors. These important factors were selected based on the integration of factors reported in research literature in conjunction with factors reported as important by students during the focus group session in a prior semester's class. Analysis of student perceptions of these factors, by major, is a major focus of the current study. The factors evaluated include 1) Job Availability, 2) Pay and Benefits, 3) Promotion Opportunities, 4) Job Security, and 5) Career Longevity.

## FINDINGS

A total of 398 responses were collected from students enrolled in this introductory Business course. Twenty-seven responses were omitted from further analysis due to excessive missing values, resulting in 371 usable responses. While the course is designated as a freshman level course, 238 of the respondents reported they were freshmen, 69 indicated they were sophomores, 60 indicated they were juniors or seniors, and 4 failed to indicate their gender and class rank. The upper level students represent internal and external transfers who recently switched to a Business major. Thus, approximately 65% of respondents are freshman, and most of these were first semester freshman.

Nearly 40% of respondents indicated they were female and 58% percent indicated they were male with approximately 1% failing to indicate gender. This suggests an under-representation of females in these course sections relative to the overall university population which is just over 58% female; nonetheless, it

is nearly in accord with the overall college of Business population which is 54% male. Interestingly, the College of Business and the College of Science and Technology are both predominately male (54% and 59%) while four other university colleges are predominately female. Both the university population and the sample respondents are mostly traditionally aged college students with over 98% of the respondents ranging in age from 17–22 and representing the demographic cohort often referred to as the Millennial Generation.

### What Majors Are Business Students Selecting?

Table 2 shows the distribution of respondents by major. The largest number of respondents identified themselves as Business Administration majors. This major is often selected by students who know they want to be Business students but are still uncertain of a specialty area. Somewhat surprisingly, Accounting ranked second in number of majors and far surpassed other traditional Business majors such as Marketing, Finance, and Management. Of course these students have yet to complete a college level Accounting course; nonetheless, the attraction of Accounting is remarkable given the dearth of enrollments that discipline suffered through in the late 1990s. Conspicuously, only five respondents (1.3%) identified IS as their major. Those respondents categorized as "other" include all students marking Economics, Human Resources, Business Teacher Education, or other-Business as their major area of study.

Major	Number of Respondents	Percent
Business Administration	87	23.5
Accounting	86	23.2
Marketing	69	18.6
Finance	49	13.2
Management	35	9.4
International Business	10	2.7
IS	5	1.3
Insurance	5	1.3
Other	24	6.5
Undecided	1	.3
Total	371	100

**Table 2. Respondents by Major  
(in order of frequency)**

### Are Students Knowledgeable About Careers Associated With Various Business Majors?

Table 3 shows the average perceived knowledge level of the respondents relative to careers associated with each major. This table indicates that students perceived their knowledge level of the more traditional majors (Management, Accounting, Marketing) as higher than other majors. Alarmingly, none of the perceived knowledge and awareness levels were very high. With a 6-point scale 3.5 would be the midpoint. On average, student perceptions of Business-related career knowledge was below the midpoint for every major. Only Management, Accounting, and Marketing scored near this mid-point mark. Of special concern, IS ranked at the bottom of student knowledge and awareness, yet the focal university has a degree program in IS and the local Business community has a high need for computing professionals. Unfortunately, IS-related careers seem to lack visibility for these students.

Area	Average Knowledge Level*
Management	3.19
Accounting	3.13
Marketing	3.11
Economics	2.85
Finance	2.72
Business- other	2.71
Insurance	2.64
IS	2.13

\* 1=Unaware; 6=Very Knowledgeable

**Table 3. Responses to the Statement: Identify How Knowledgeable You Are of Career Opportunities Associated with Each Discipline (in order from most knowledgeable to least knowledgeable)**

The results in Table 3 suggest that students entering college are choosing their majors based upon mediocre, at best, level of knowledge and awareness concerning possible careers associated with these majors. Awareness is particularly problematic relative to IS. Despite knowledge and awareness levels that are far from complete, it is interesting to note that the top majors selected by these students (as shown in Table 2) correspond very well with the top careers with which they possess the highest levels of knowledge and awareness. Management, accounting and marketing are ranked near the top in both tables. At the focal university the economics major is not housed in the College of Business, thus knowledge of related careers could not be reflected as majors in the college. Insurance and IS had the lowest awareness ratings and also ranked near the bottom in choice of major. This suggests that knowledge and awareness levels, even those that are moderate, likely have an impact on major selection. Students did not select majors related to occupational areas where they lack fundamental knowledge of career opportunities.

### Which Majors Do Students Favor On Important Job Outcome Characteristics?

Guided by prior research, this study evaluated student perceptions of major/career areas for some of the most influential job characteristics such as job availability, pay and benefits, career growth and promotion opportunities, job security, and career longevity. The following set of tables compares student perceptions for 7 career/major fields for five of these important characteristics. For each of the majors students were asked to rate their perceptions of job/major characteristics of careers affiliated to that major. Ratings used a 5-point scale (1=Very Negative, 5=Very Positive).

Table 4 shows the mean rating for majors relative to job availability. Accounting was viewed most favorably by students overall since a rating of 5 indicates "very positive" perception of job availability. Whereas students correctly view accounting as a profession with good job availability they seem to incorrectly view IS as an occupational area with relatively poor job availability. That is, their perceptions are not in accord with the occupational growth projections provided by most authoritative publications such as the Occupational Outlook provided by the U. S. Bureau of Labor Statistics, nor with the aggregated Best Jobs ratings reported by Farr and Shatkin (2006) as shown in Table 1.

Major	Mean Rating
Accounting	4.02
Finance	3.86



Business Administration	3.83
Marketing	3.83
Insurance	3.79
Management	3.77
IS	3.65

**Table 4. Job Availability**  
(in order of mean positive rating)

Table 5 shows the mean rating for majors relative to financial compensation. Again, Accounting was viewed most favorably by students overall, indicating students view Accounting most favorably relative to financial compensation. The "high pay" perception conflicts with the compensation rates for accountancy as reflected in authoritative sources. Once again, IS had the least favorable rating. Students seem to incorrectly view IS as an occupational area with relatively poor financial compensation. Once again, their perceptions are not in accord with authoritative publications such as the 200 Best Jobs for College Graduates which indicates computing-related occupations are high paying relative to other Business related occupations.

Major	Mean Rating
Accounting	4.18
Finance	4.09
Management	4.02
Business Administration	3.93
Insurance	3.89
Marketing	3.83
IS	3.66

**Table 5. Pay and Benefits**  
(in order of mean positive rating)

Table 6 shows the mean rating for majors relative to upward mobility within a degree area. Here Management and Business Administration majors were viewed most positively by students. Apparently, students believe general Business and Management programs lead to promotions into managerial positions. IS had the least positive rating. Perhaps students are unaware that Accounting Management, Financial Management, and Technology Management positions are mainly occupied by professionals who demonstrated leadership skills while they grew through the ranks of their respective professional areas.

Major	Mean Rating
Management	4.10
Business Administration	4.08
Marketing	4.05
Insurance	4.01
Finance	3.92
Accounting	3.72
IS	3.56

**Table 6. Promotion Opportunities**  
(in order of mean positive rating)

Table 7 shows the mean perception rating for majors relative to a degree area resulting in a secure job. Accounting is clearly viewed most positively by students. IS had the least positive rating following closely behind marketing. Perhaps students view sales-related jobs as unstable due to sales quota requirements. Perhaps they view IS jobs as risky due to the fall-out after the dot.com bubble or due to outsourcing headlines and are unaware of the abundance of jobs and scarcity of workers in this discipline, or that U.S. employment in computing occupations is at an all time high (and growing).

<b>Major</b>	<b>Mean Rating</b>
Accounting	4.05
Finance	3.83
Business Administration	3.78
Insurance	3.75
Management	3.74
Marketing	3.58
IS	3.55

**Table 7. Job Security**  
(in order of mean positive rating)

Table 8 shows the mean perception rating for majors relative to a degree area resulting in longevity of their career. Again, Accounting is clearly viewed most positively by students and IS had the least positive rating. Again, it is unclear why IS is viewed negatively on this factor. It is unlikely student perceive technology as becoming unimportant in the future economy. Perhaps they view IS jobs as moving offshore related to outsourcing headlines. Anecdotally, introductory students from prior classes were mostly unaware of the outsourcing phenomena.

<b>Major</b>	<b>Mean Rating</b>
Accounting	4.24
Finance	4.05
Business Administration	4.03
Management	4.01
Insurance	3.96
Marketing	3.88
IS	3.67

**Table 8. Career Longevity**  
(in order of mean positive rating)

## CONCLUSIONS

It is not possible, given the way the occupational statistics are reported, to line up majors and occupations side-by-side and compare students' perceptions about majors with specific jobs. Whereas this may be reasonable to examine for well-defined tracks such as accountancy, this academic major to occupation comparison becomes especially problematic for majors such as general Business Administration and Management where there are few occupations linked directly to the major. Nevertheless, the qualitative conclusions from our data are no less clear: students' perceptions at a time when they are already leaning toward a particular major do not appear to align well with reality. Fears of poorly informed decisions and the potential for misleading perceptions (Pritchard et al., 2004) seem to be well-founded.

In this study we examined factors that reportedly influence incoming Business students' choice of college major and their perceived knowledge about Business related occupations. We also evaluated their perceived awareness of several job outcome characteristics within various Business-related occupations in order to evaluate whether they are making well-informed decisions. That is, have the students researched and learned about the compensation norms, job growth, and other job characteristics that are common in the occupations associated with their selected field of study? Also, are they reasonably well-informed regarding comparable characteristics in other Business-related occupations? Finally, we evaluated whether their perceptions are roughly in accord with the norms reflected in specialized occupational outlook reports.

The results of this study suggests that Business students are making the important choice of major decision with only a modicum of knowledge regarding the career opportunities most closely associated with that major. Based on their self-reported acknowledgement, they have at best a moderate knowledge of the associated occupations. Alarming, their awareness is particularly lacking regarding IS and computing-related careers that are projected by the Bureau of Labor Statistics and other authoritative expert sources to be among the fastest growing and most financially rewarding occupations of the future.

Not only do student responses acknowledge this lack of occupational awareness, but the knowledge void is filled with misleading perceptions. Asked to evaluate occupational areas in relation to frequently reported important job outcomes the respondents demonstrated a misperception relative to reality at least in relation to authoritative sources' views of the IS occupations.

In comparing seven Business majors on five important outcomes the student perceptions were as follows. For "job availability," Accounting was ranked most positively and IS ranked least favorably. For "pay and benefits," Accounting ranked most favorably and IS least favorably. For "promotion opportunities," Management ranked most favorably and IS least favorably. For "job security," Accounting ranked most favorably and IS least favorably. Similarly, for "career longevity," Accounting ranked most positively and IS ranked least positively. Whereas Accounting may well be an attractive field for those who are risk adverse and focused on job security, it has consistently been less attractive in terms of compensation and job growth. According to authoritative sources this is likely to continue into the future. According to the U.S. Bureau of Labor Statistics, Accounting does pay well, with median earnings of \$50,770 yearly. However, the median earnings in computing-related occupations is substantially higher (Applications Software Engineer \$74,980, and Systems Analysts \$66,460). Likewise, Accounting does have a positive job outlook, with employment expected to grow faster than average for occupations overall. Nonetheless, growth in most computing- and IS-related occupations are expected to grow much faster than average. Thus, at least in the areas of compensation and job growth (promotion opportunities, job availability), it appears Business students have a poorly informed and misinformed perspective of the opportunities associated with IS majors.

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