

PERCEPTIONS ON FINANCIAL ACCOUNTING COURSE OF STUDENTS IN DIFFERENT PROGRAMS

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Abstract

Accounting, as a decision making tool in management, is placed in the academic catalogs as an obligatory or an elective course in the different education programs as well as business administration programs of universities. In the perspective of students in the different programs, how the financial accounting course is perceived if it is not associated with the specialization area directly.

In the research, a scale developed by Geiger and Ogilby (2000) for the determining the perceptions of students towards accounting course at the beginning and the end of term, was modified and applied to the sample whose main specialization field is not accounting. Research was conducted to students in two different education programs in the beginning of the term. According to the 102 respondents, students demonstrated positive opinions to all course-related judgments with the exception of motivational one at the ratio of %70 to %85. As a result, they presented their awareness and willingness regarding to the necessity of accounting course. Also, Mann-Whitney U test shows that there is only significant difference between the variables of gender and the contribution of course to students' the future careers.

Key Words: Accounting education, perception, various education programs, non-accounting majors.