

What do young people think about accounting profession?

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Introduction

- „Financial accounting“ is compulsory subject at University of Economics, Prague, Bc degree
- Students usually attend a semestral course in their first year of the study
- All students should receive basic knowledge about accounting principles, financial statements and their content
- Our aim is to introduce them „accounting“ not „bookkeeping“
- Exam = complex example including several fields of testing when students shall prepare balance sheet and income statement and answer several relating questions
- Questionary among the students of this course

Questionary

Questionary about bookkeepers/accountant and accounting profession:

- **51 students included – 28 women x 23 men**

- 1. Do you know the terms „Bookkeeper“ x „Accountant“ and do you know differences between them?**

- 2. Who is „bookkeeper/accountant“ in your eyes? Can you provide some characteristics?**

- 3. How does society perceive people who work as „bookkeeper/accountant“?**

- 4. Which „pros and cons“ relate to accounting profession? Can you provide at least three examples of each?**

Do you know the terms „Bookkeeper“ x „Accountant“ and do you know differences between them?

	YES	NO	Total
Women	6	22	28
Men	4	19	23
Total	10	41	51
	19,6 %	80,4 %	100 %

Conclusion

They are not able to distinguished between the terms because of Czech language. However, they imagine rather accountants than bookkeepers in some of their responses on the following questions.

Questions and prevailing responses

Who is „bookkeeper/accountant“ in your eyes?

- man who have overview about entity`s money and cash flow and know the entity who work for, its financial situation and performance, taxes
- man who work with lots of numbers and has related responsibility
- man who is able to influence presentation of an entity

How does society perceive people who work as „bookkeepers/accountants“?

- significant job for an entity without prestige outside an entity (in society)
- boring job without relevant appreciation
- job especially for women

Who is „bookkeeper/accountant“ in your eyes?

Some extreme reaction provided

- *„important individual who is able to save money or idiot whose costs are higher than benefits“*
- *„man who is able to manipulate accounts / numbers to get required result“*
- *„man who can disclose the truth about entity including negatives“*
- *„man who save entity and adjust numbers according to management of entity“*
- *„better secretary“*

Which „pros and cons“ relate to accounting profession?

Pros

- enough job offers because each entity needs it (*certainty of employment*)
- lifelong learning because standards and acts are changing
- flexible work incl. possibility to work at home

Cons

- stereotypical work in an office, work with numbers and papers/ sitting work
- responsibility without relevant salaries
- lots of work and time intensity (especially when closing)

Thank you for your attention.

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