

## Identifying and Analyzing the Drivers for Graduates of other Fields to Change Their Fields to Accounting in the Master's Degree<sup>1</sup>

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Research Paper

### INTRODUCTION

Choosing a field of study and changing fields is one of the most important decisions of students. Changing the major or not continuing the bachelor's degree is one of the common phenomena in the higher education systems and universities of different societies for some students, which has received less attention (Mustafavi et al. 2013). The reasons for changing majors can be due to the presence of positive motivational factors in the new major (better job market, ease of education, more income, etc.), or negative motivational factors in the previous field of study (lack of interest, lack of job market, etc) (Zafar 2013). The main goal of this research is to comprehensively examine the factors that lead students of other fields to change their field to accounting, the collection and detailed analysis of these factors will help the activists of the higher education sector and

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students of other fields to be more successful in their decision-making process about choosing accounting at the graduate level.

#### **METHODS AND MATERIAL**

The current research is qualitative in terms of data type and qualitative data analysis was done using the thematic analysis method. Also, in the division of research in terms of purpose, it is of the type of applied studies. The statistical population of the research includes all students who studied in other fields at the undergraduate level and changed their fields at the master's level and chose the accounting field. The sampling method in this research was available sampling. In this research, data collection reached theoretical saturation in the 24th participant. Also, the tool used in this study was a semi-structured interview that was conducted on students who changed majors to accounting in the master's degree. In this research, data collection reached theoretical saturation in the 24th participant.

#### **RESULTS AND DISCUSSION**

Based on the findings 35 subcategories were identified, which are among the factors influencing the choice of accounting field. These sub-categories are classified under six main categories work market and income level, interest and ability, order from others, nature and characteristics of the accounting field, nature of undergraduate field, and social factors. In addition, 54 subcategories were identified in the field of ways to learn about accounting, the strengths and weaknesses of accounting, and the degree of conformity of preconceptions with reality. Also, from the point of view of students of other fields, 21 unique skills can be added to accounting.

About 25.7% of students state the nature of their bachelor's major as the main reason for changing their major. Also, the nature and characteristics of the accounting field are in the next rank with 22.9 percent. Also, 17.2% of the interviewees think that the reason for choosing the accounting field to continue their studies at the graduate level is the suitable job market for this field and relatively good accounting income. Other recommendations, social factors, and interests and abilities are in the next ranks.

Students' knowledge of this field is different. In separating the answers of the interviewees based on the source of knowledge, four sources were

generally identified, which are: people, internet and virtual networks, job field, and courses and books in the field of finance and accounting.

50% of the people, equivalent to 12 of the interviewees, claimed that their preconceptions about the field of accounting corresponded to the facts to some extent, 21% of the people, equivalent to 5 of the participants, considered their preconceptions to be completely consistent with the existing facts, and 31% Out of the equivalent people, 7 of the participants consider their preconceptions of the field of accounting inconsistent with the facts. The answers of these people can be classified into two categories: "Educational and training" and "Labor market and inappropriate income".

83% (20 of the interviewees) of the students who have changed majors believe that the accounting major and career have disadvantages and problems, such as the content being theoretical, the content not being applicable for entering the job market, having work experience, being stressful, etc.

About 33% of students who changed majors (8 people) said in response to this question that they could not add any skills to this field, and 67% of the interviewees (16 people) also stated that according to their previous field, there were some things such as human resource management, macroeconomics, strategic decision-making and setting strategic goals, critical thinking, leadership, and supervision of employees, working with software and programming, quantitative analysis and a strong foundation in statistical analysis, etc. Add this field and accounting job.

### **Conclusion**

The results and findings of the research indicate that the job market and suitable income, recommendation of others, bachelor's degree, interest and ability, characteristics of the accounting field, and social factors are among the reasons for changing the field and choosing the accounting field to continue studying at the graduate level. The interviewees consider the most important factor in changing their educational path to be the job market and suitable income for the accounting field, which has a significant role and impact on students' choices and decisions. Graduates show that they have taken a professional approach to their future careers by changing their field of study. The next effective factor in changing majors and choosing accounting is the advice of others. In general, the results indicate that the

students who changed majors knowingly and with sufficient knowledge are satisfied with their choice and add significant skills to accounting, especially in terms of analysis and critical thinking

**Keywords:** Accounting Graduates, Job Selection, Graduates of Other Fields, Field Selection, Continuing Education.

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