



São Paulo, 21 a 23 de Julho de 2014

**Novas Perspectivas
na Pesquisa Contábil**

Values in Accounting - Does It Worth How Much It Weighs?

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ABSTRACT

The present study aims to contribute to the accounting literature by adding knowledge regarding the individual's career choice processes. To achieve this objective, we approached it using the Theory of Values proposed by Schwartz (1992). The study was designed using a qualitative research strategy: the focus group. Three group interviews were conducted: one with secondary students, one with first year undergraduate students from diverse courses – Nursing, Engineering, Dentistry, Economics, Statistics – and one with business students – Accounting, Economics and Actuarial Sciences. Our results indicate that accounting students presents predominantly the Self-Enhancement motivational type, corroborating previous studies. Career choice is strongly affected by values that in turn are affected by education. In order to attract and retain individuals with the traits the profession seeks, we must reflect on our educational processes so that we can promote change, transformation and evolution in Accounting. The differentials of this study are: the qualitative approach, the involvement of secondary students and the setting - São Paulo, Brazil.

Key words: values, career choice, accounting, focus group

INTRODUCTION

Accounting staff shortage has been a worldwide concern in many countries due to the declining number of university candidates who intend to pursue a career in accounting (Albrecht & Sack, 2000; Chen, Jones & McIntyre, 2008; Dimnik & Felton, 2006; Sugahara, Boland, & Cilloni, 2008). In a study conducted by Hsiao (2013a) where he surveyed 665 high school Brazilian students' career intentions, respondents were asked to rank their six career intentions. Results showed that accounting appeared as a first option in the case of only 11 students (10 females and one male); second option in 13 (eight females and five males); third option in 13 (nine females and four males) fourth option in six (three females and three males); fifth option in three (females) and sixth option in three (one female and one male). These findings corroborate the evidence showing a decline of secondary students' intentions to pursue a career in accounting from 4% in 1990 to 1% in 2000 observed by Hunt, Falgiani, & Intrieri (2004).

Gati & Saka (2001), Santos (2005), Barreto & Aiello-Vaisberg (2007), Almeida & Pinho (2007) and Nepomuceno & Witter (2010) agree that career choice is typically a decision that occurs in adolescence and denotes one of the transitions to adulthood, thus being decisive. Noël, Michaels & Levas (2003) argue that understanding more about student's personality traits and values can help instructors, faculty members and higher education institutions' administrators to understand their career decision process, thus providing insights on how to attract students to accounting. Azevedo (2010) suggests that research involving secondary students can give us more insights into the factors behind a person's decision to pursue a career in accounting or not.

This study therefore investigates secondary students' career choices from the perspective of the Theory of Values proposed by Schwartz (1992). Values come from culture, society and its institutions and personality, manifesting themselves in virtually all human actions (Rokeach, 1973). Thus, as Schiefer (2013) points out, cultural values can manifest themselves in diverse forms such as poetry, art, education and social practices. So career choice can be considered one of them.

This study will use a qualitative approach to address this issue. Many studies regarding the decision to choose a career in accounting analyze it using quantitative methods (Ahmed, Alam & Alam, 1997; Tan & Laswad, 2006; Sugahara, Kurihara & Boland, 2006; Milliron, 2008; Chia, Koh & Pragasam, 2008; Sugahara, Boland, & Cilloni, 2008; Chen, Jones & McIntyre, 2008) with few exploring it qualitatively. We will discuss this issue using the *focus group* method. It is our intention to hear Brazilian students themselves in order to better understand their points of view, expectations, concerns and strengths. This will be performed in the light of the Theory of Values.

LITERATURE REVIEW

Theory of Values

Values have been an important subject of important theorists. Studied in a variety of fields such as philosophy, sociology and psychology, they have emphasized the importance of the study of human's values as principles that may guide human actions (Rohan, 2000).

The Values Theory suffers because of the wide use of the word *value*, even sociologists, political scientists, anthropologists and psychologists uses it in a way that means

just what they want it to mean (Rohan, 2000). Conceptualization of value itself is a trouble, Rokeach (1973) says that value's concept may satisfy certain criteria, and avoid to be confused with the concepts of needs, social norms or behavior, but instead may still have a relation with these concepts.

The first important name in values theory is Rokeach (1973), known for providing an impetus in values research, bringing an specific concept of values distinguishing from related concepts and developing a values survey (Rohan, 2000). Before conceptualizing values, Rokeach (1973) affirms that values concept may contend 5 hypothesis: (1) the total number of values of each person is relatively small; (2) every man everywhere have the same set of values, but in different range; (3) values are arranged in a system; (4) values' background comes from culture, society and it's institutions, and personality; (5) values manifests virtually in all human actions.

Schwartz's Universal Theory of Values

But the Rokeach's theory has a limitation, it's doesn't describe or explain the content and the structure of human values. In manner to solve this problem, Schwartz & Bilsky (1987; Schwartz, 1992, 1994, 2012) developed a universal theory that treat about the structure and content of human values. Value is, according to Bilsky and Schwartz (1994; Schwartz & Bilsky, 1987; Schwartz, 1994, 1992, 2012): (1) a belief; (2) refers to a desirable end state or modes of conduct; (3) transcends specifics actions and situations; (4) serves as standards or criteria to evaluate or selection of behavior, people and events; (5) are ordered by importance organized in a system; (6) actions are guided by the relative importance of multiple values. The difference between values is their motivation or type of goal that it expresses.

Rokeach (1973) states that everyone everywhere has the same set of values, but what does differ from person to person is the importance given to each value. For example, you may value your family more than me, but I still have the same values. The universalism of values comes from three universal basic needs of humankind: biological needs, social needs of interaction with the same kind, and the group's survival and welfare needs, based in Schwartz & Bilsky (1987) and Schwartz (1992; 1994; 2012). Values are a way of communicating these basic needs, allowing individual and group needs to develop cognitively, to express themselves and live in community, according to Schwartz (1994).

Mannheim's (1952) concept of generation units states that inside the same generation we have different generation units. That is, inside a specific generation we can have separate generations units which process the experiences they are exposed to in different and particular ways. It implicates that people gives importance to the same values in varying degrees of intensity.

Schwartz (2012) recently said that “. . . values are used to characterize cultural groups, societies and individuals. . .”, and they come from individual experiences, education and socialization to dominants groups, as concluded by Schwartz (1994). His theory regarding the universal nature of values was first validated in 20 countries and the structure of values was found in all these different cultures. So, the conclusion of Schwartz (1992) is that what differs in cultures is the hierarchy of values not the structure or the set of values.

Basically the structure of values are formed by four big motivational groups: **Openness to Change**, which is composed of values that express a preference for creativity, exploration, challenges, innovation, novelty and self-reliance; **Self-Transcendence**, which express concerns of social welfare, enhancement of others, transcendence of selfish interests; **Conservation**, expressing conformity, great respect for social norms, security, harmony and stability of society, respect for customs and ideals of culture and religion; and finally,

Self--Enhancement, relating to goals like sense of pleasure or gratification of self, social status over people and resources, need for recognition by demonstration of competence. These motivational types are organized into a circular structure with individual values expressing a continuum of related motivations. For example, some motivational types are the opposite of others such as collective values and individual values (Self-Enhancement x Self-Transcendence).

Ricoeur (1965) explains society according to three realities: utensils that represents the accumulation of knowledge, result of science; Institutions, that represent the way relations between men are regulated (economy, politics, laws); and Values that represent the heart of civilization phenomena, what humankind really appreciates. In all civilizations' reality, education plays a capital role.

METHOD

The Sample

The intended sample for this study comprises of senior secondary students. Due to some difficulty in constituting the three focus groups that we initially proposed with secondary students, we resorted to another strategy. Two other groups were formed for our research, one of them composed of freshman undergraduate students taking a degree in Nursing, Statistics, Engineering, Dentistry and Economics and another one including only business students. All from the University of São Paulo. So our final sample consisted of five secondary students which we called G1 (one female and four males), seven undergraduate Nursing, Statistics, Economics, Engineering and Dentistry students, all also from the University of São Paulo (two females and five males, G2) and, finally, the business students' group with five undergraduates in Economics, Accounting and Actuarial Science students (two females and three males, G3).

The option of three *focus groups* justifies because an analysis with only one group would be poor and we might not be able to achieve our goals. So it was decided to conduct two more group interviews with first year undergraduate students, as they would be closer to secondary students, having just entered university, and their responses might not suffer any memory effect. It's not ideal but it serves the purpose of this research.

It was intended that the number of boys and girls to be the same at the sessions, avoiding gender bias, but some of the participants didn't show up on the day of the interview and it is known that when forming the groups we must be aware of a possible hierarchy within groups that could inhibit other participants from expressing themselves, as Kitzinger (1995) points out. In our case the girls might possibly have felt inhibited and not expressed themselves in front of the opposite sex.

Powell & Single (1996) predict the possibility that some individuals might not show up and suggest that we should recruit approximately 25% more individuals in order to make up for those that may not show up. If all of them show up we should excuse some of them and reward them with a *souvenir* for their availability. But due to financial limitations it was not possible. In order to motivate them to participate, it was told to them that there would be cakes, coffee and juices for them during the session.

Recruiting

School directors were contacted via e-mail, inviting them to participate in our research. Once they accepted, the co-researcher and the researcher visited the schools. We took along a letter to the director presenting our research purposes together with a letter to the students also presenting our research. Because students would have to come to where the sessions would take place, many schools directors were reluctant and they did not approve our request. In the case of those who accepted we both went into the classrooms and invited the students ourselves or the school invited them.

A majority of the students would not be legally adults. Thus, we drafted an informed consent and, for those who showed interest in participating in our research, we asked them to take an informed consent and an authorization form to their parents so they could be aware of the objectives and risks of the study and, if they agreed, on the day of the interview sessions they should bring this authorization to the researchers.

The Focus Group Methodology

We propose in this study a qualitative study using *focus group* methodology. It is a technique that allows us to understand and identify psychological and behavioural aspects as stated by Folch-Lyon & Trost (1981). Morgan (1996) points to a wide range of study areas that have been using this method for qualitative data collection, such as communication, education, political science, public health, marketing and the social sciences.

Kitzinger (1995) points out that the idea behind it is that the group dynamic process can help individuals to explore and clarify different points of view that might be inaccessible or, at least, less perceivable in an individual interview. Also you can pay attention to body language, including an observer in the research team or video-recording the sessions. And that's because this technique allows them to work on the subjects using their own vocabulary, their own particular ways they use to communicate in everyday life - slang, irony, jokes and discussions between the participants.

As we intend to discuss our findings based on the literature of values and culture, the way they express themselves on a certain subject, what they think about it and how they discuss it is rooted on their cultures and values. As Schwartz (1994) says, values are used to justify judgments and actions. And as Kitzinger (1995) points out, it is useful in studying dominant cultural values and particularly sensitive to cultural variables, allowing group norms and values to stand out. Being in a room with others that share their experiences, in this case the choice of a career, opinions, attitudes, behaviour and the feeling of anonymity, as Folch-Lyon & Trost (1981) emphasize, can encourage spontaneity and nurture a feeling of safety to express themselves, following Sim (1998). Also, Fern (1982), Sim (1998), Galego & Gomes (2005) refer to its flexibility and comparatively low cost and speed in obtaining a report if a transcription is not needed.

Contrary to the advantages to the use of *focus group*, Kid & Parshall (2000) would. They argue that the apparent savings in time and resources can be deceptive if researchers have little experience in conducting and organizing *focus groups*. So the time saved with the interviews can be offset by time spent on recruiting individuals and performing data analysis that can be fairly confusing and complex, not to mention the relative difficulty of knowing who is speaking when analyzing the audio material.

In order to mitigate these disadvantages, we took some countermeasures. For instance,

Kid & Parshall (2000) suggest that *focus group* sessions should be conducted with at least two researchers, in which one conducts the interview and the other takes detailed notes on ideas that come up during the session, in addition to taking notes of the order in which the participants speak, thus helping future analysis. These kinds of notes are of a better quality when taken by a co-researcher, as Sim (1998) upholds. Therefore a co-researcher helped during the sessions taking notes, registering physical reactions, any signs of stress in their voices and nonverbal communication and to transcribe the interviews in full. They were recorded using an iPod touch 4th generation. The session with secondary students took 55min.48s; with the undergraduate students from various courses 50min.52s; and with the business undergraduate students 60min.15s. When transcribed, a total of 31 pages were obtained in a Word format document.

Conducting the Sessions

For this research, it was opted not to use a rigid set of questions that should be asked in a pre-determined order. We asked the initial question and the following questions were asked according to the ideas brought up by the students. First, we asked them to briefly and freely describe themselves. We chose to analyze the three focus group interviews as a whole and not question by question, because, as it was said, it was semi-structured.

In regard to the structure of the interview with predefined questions, Morgan (1996), states that it is desirable when we want to compare groups and the aim is to compare different categories of participants, which is not the case. According to him, semi-structured interviews are known as a "funnel" pattern, which starts with core questions, going into specific issues, allowing for each group to vary according to the emerging issues in each group and explore new ideas and concepts.

Also, in order to assure their anonymity we codified them. For example, an individual coded, as G1P1 is participant 1 from group 1, G2P2 is participant 2 from group 2 and so on.

Analyses were made grouping them according to major areas – Business, Health Sciences and Exact Sciences. In Business we included Economics, Accounting, Actuarial Sciences and Management; in Health Sciences we included Nursing and Dentistry and in Exact Sciences Engineering, Statistics and Physics. Through their speech we apprehended their value goals, and then we categorized them according to the motivational types of Schwartz's (1992) Theory. Based on the assumption that values are used to justify our actions or choices, built up on Rokeach (1973, Moreno Marimón & Sastre (2010), Schwartz (1992; 1994; 2012) and Schwartz & Bilsky (1987).

RESULTS AND DISCUSSION

Our first group was composed of secondary students in their final year. In our first question we asked them to briefly introduce themselves. All five students responded in the same way: "I like to do..." or "I am shy", things that they usually DO. It's really interesting, because Rokeach (1973) says that values are used as standards to introduce oneself. Beneath are some examples,

"[. . .] I like a little of everything, except Exact Sciences - laughs - I like movies very much, reading and acting and singing. [. . .] And I like travelling, I'd like to live abroad, it's my greatest dream. Well, that's a really difficult question!" G1P1

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"Let me see. I think I am a quiet person; I'm kind of shy when I'm not acquainted with the people around. But when I am with my friends, I am normal and I like to hang around with my friends, I like to do sports, I play basketball." G1P5

"Well, I start. I am *****. I am 19, I study Actuarial Sciences. I am someone who plays many sports, I devote my time to sports more than anything else. I play indoor soccer, volleyball and practice olympic gymnastics. I talk fast. I am extroverted, straight, too much, harsh because of it." G3P5

Schwartz & Bilsky (1987) points out that values serve as standards or criteria to evaluate or to select behaviour, people and events. And that's what we identify in their speech; they define and present themselves through their behaviours, their actions and what they like.

Next, they were asked which factors influenced their career choice? How family, friends or school have influenced it? What attracted your attention in the career they have chosen? Did they research about their career choice? Did they talk to someone about the career? Do they know how the job market behaves? What kind of work they prefer? What do they value?

The first group, Health Sciences, there was two girls from Nursing and one boy from Dentistry. Girls from Nursing were identified as a *Self-Transcendence* motivational type, as in their speech were able to see their will to help people and take care of people [". . . I've always been concerned with other people's health, even with people I didn't know, G2P6], one of them even talked about going on missions in another country ["When I chose, in reality, that was because of a religious thought of working in Missions, G2P5, as a motivation to do Nursing, and these careers may provide this possibility. The Dentistry student spoke about the importance of his parents, who are themselves dentists, in career choice. As he chose to do the same he clearly identifies with a *Conservation* goal because of the importance he attaches to tradition. Conservation and Self-Transcendence are two congruent motivational values.

The next group, Business group, composed of eleven individuals: five Economics students, one Accounting student, one Actuarial Science student, and four secondary students who intends to pursue business school, choosing among Management, Accounting and Economics.

In the case of the Economics students three out of five are identified as having *Self-Enhancement* values, as can be identified by them envisioning a prestigious career [G3P1 talking about a career in economics, ". . . the economist has the chance to wield a strong power"], being ambitious ["I am a little ambitious, so I thought, no, I want to start working soon", G2P1], one in *Openness to Change*, that can be apprehended by individual G2P7 demonstrating he is open to new experiences, personal pleasure ["I needed something that gave me a chance to interchange a little between things, and I am finding it in economics. . . it is a rewarding profession] and one in *Conservation*, that appears in G3P3, looking for stability when he thinks of his father's work, where his hours are flexible, but he works too much [". . . I wanted a little stability and duality in this sense"]. Interesting here is that Openness to change and Conservation are opposites; indeed both are congruent to Self-enhancement.

There are two opposite motivational types in the same career choice. As Moreno Marimón and Sastre (2010) explain reality is what human mind's can create as result of cognitive process. So what may represent Conservation for one could represent Openness to Change to another person due to the different socialization process that each individual experiences, following Dubar (2005).

The Actuarial Science student was identified as having *Self-Enhancement* values because in her speech we can see the importance of being recognized by her parents ["I

always wanted to be like him, I always idolized his intelligence", G3P5]. And the Accounting student was classified as *Self-Enhancement* because she sees that Accounting offers the possibility of ascension in her career [". . . a possibility of growth in the career, financially, was really weighed in my decision to stay in the course", G3P4].

The case of secondary students, we could see that those who chose Economics as one of the options have the same motivational types as undergraduate students of the same course. One chose Economics because he likes the social status, so he is identified as *Self-Enhancement* [". . . because my father came home in a suit and I found it stylish. . . it would please me to work in a suit", G1P4]; the other one see Economic as a way to have stability in his life, so he is identified as *Conservation* ["I chose a career that could offer me stability in my life", G1P5]; and the last one that chose Economics was found to have *Openness to Change* because he wants to try something new. The last secondary student who chose business school opted for Management because of the possibility of working in several areas and so would never be unemployed was therefore identified as having *Conservation* values [". . . in Management we can do a lot of things, and every company needs a Manager. . . G1P1].

Moreno Marimón and Sastre (2010) talks about how our experiences and what we learn affect how we see and understand the world. In this case, how knowledge about Economics may provide different perspectives on an Economics career.

Moving on, the Exact Science group is composed of three individuals, one is a student of Statistics, another is an Engineering student and the last one is the secondary student who wants to pursue a career as a Physicist. The Engineering and the Statistics students both have the same motivational type *Self-Enhancement*, because they justify their choice of career in terms of the high level of incomes these career may provide [". . . I heard that an Engineer's salary is good . . ." G2P3; ". . . the average salary drew my attention . . .G3P2]. The last secondary student was identified as a *Self-Enhancement* type because he is looking for self pleasure as a Physicist [". . . gives pleasure to do something that is useful. . ."G1P2].

An early study by Schwartz (n.d.) confirms our findings. In his research he found that Business students (Economics Accounting, Business, Administration) identified themselves as predominantly *Self-Enhancement* motivational types. Schwartz also found gender differences. According to his study males are expected to have *Self-Enhancement* types and females *Self-Transcendence* type and in our study we confirm this situation in the Nursing students.

Our findings corroborate these previous findings. In business studies we found that most student tend to have *Self-Enhancement* values without differences in terms of gender.

There are some remarks to our findings. Some students were identified as *Conservation* and *Openness to Change* types. That doesn't mean that they don't have *Self-Enhancement* values, but it just means that they prioritized the first ones. The second comment I'd like to make is regarding the Actuarial Science course. At University of São Paulo there was a discussion as to whether this course should belong to the School of Economics, Management and Accounting (FEA) or to the Mathematics and Statistics Institute (IME). It was decided that it should belong to FEA, being part of the Department of Accounting. Therefore, we are considering it as a business course. In the past Actuarial Sciences belonged to the IME. Thus, we might say that it was considered an Exact Science. In our study and the study by Schwartz (n.d), we found that the majority of Business students express the *Self-Enhancement* type and as we found in our research that Exact Sciences students express the same motivational type. Thus, as Actuarial Sciences could be perceived by the general population

as an Exact Science they may therefore be attracting students with the same motivational types as Exact Science Students.

Hsiao (2013b) conducted a study with 665 students and he asked them why they would not consider a career in Accounting. Results showed that 213 (32%) perceived it as a career involving numbers, or an Exact Science, dealing with finances and economics. In our data, we have some students that make this mistake too. The idea that Economics is the same thing as Accounting [“. . . Accounting and Economics are not so different . . .” G1P3], and saying that Economics are an Exact and Human Science at the same time [“. . . Economics has a singularity . . . that is the mixing of Exact and Human Sciences. . .” G2P7].

Closure – Values and Career Choice

There are some limitations in our research. One of them is that in our *focus groups* only one student was taking a degree in Accounting and Schwartz's (n.d) research also analyzes Business students as a whole and not individually - Economics, Accounting, Management. The present study didn't either. But if we follow Mannheim's (1952) idea of *entelechy* - drawing on Pinder - we can justify grouping them together. The concept of *entelechy* revolves around the way one experiences life and the world. The same term was used by Aristotle to designate reality that was fully experienced in opposition to its potentiality, as registered in Mirador Internacional (1977). Thus, we assumed that individuals of the same generation unit and who experience the same events in a certain way might share this *entelechy*, thus forming a relatively homogeneous group.

The problem here identified is what we are going to call “profession identity crisis”, when the general public makes the mistake of understanding Accounting as an Exact Science. This matter still isn't clear.

That might happen because of the socialization process. Dubar (2005) states that after an individual has acquired his/her values through primary socialization and must begin secondary socialization in which he/she will construct their professional identity, two outcomes are possible. One is that his/her primary socialization meets the values he/she interacts with in this new environment and actors and they confirm the previous ones, thus leading to a process of conformity and social reproduction. The other is that in this secondary socialization, the values that are presented to him/her, conflicts with the ones acquired in primary socialization. He/She struggles with it and if they are too discrepant, there is a rupture between the primary and secondary socialization, which will lead to a rupture and transformation of his/her identity, where social change is possible.

Students that intend to go to Business school have a set of values that guided them to this career choice, but when they're submitted to education, according to Schwartz (1992), somehow this values must be affected, reflecting what Dubar (2005) calls the process of secondary socialization - the creation of a professional identity - that is shared by most professionals of the area, as *entelechy* explains. If the set of values doesn't change in the education process, is accounting education the problem? Is it a crisis in Accounting Values?

Knowledge guides us so that we may construct our reality, as Moreno Marinón and Sastre (2010) say. A deeper analysis reveals that an accountant's identity is based mainly on the Self-Enhancements type, and if the new generations that are coming to this profession have the same type, something wrong is going on. Lets take the Nursing example in our sample. They have an explicit ideology behind their profession, the idea of caring for the other, as a value, that leads students to choose this career. Now the question that remains is: What's behind accounting ideology? And then we may start to ask ourselves about the role of

Accounting education in this process. As researchers and educators we need to start the process of change.

In this study, we envisioned a role for accounting education as providing a basis for value creation and discussion. One of the most important questions accounting education is facing is what is its role in the value formation of accounting students and future professionals. From the accounting scandals we saw back at the beginning of 2000 passing through the Enron case and Sarbanes-Oxley Act in 2002, all the way up to the financial crisis starting in 2008, all business schools have had to provide answers to questions regarding what was wrong. We are not sure they have provided convincing answers to that question.

Adding to it, there is also a stigma that is important enough to be included in our discussion. If we want to change accounting education we will need to work on removing the stigma accounting has as a profession. It is our conviction that being identified as a number crunching profession, involved in calculations, taxation, technical discussions addressing registration and, due to all of this, continue to be seen as bookkeepers or bean counters implies attracting students who are more concerned about having well paid job. And unless we change this status quo almost nothing can be done.

Many researchers have been laying down those challenges to the accounting education and profession (Geiger & Ogilby, 2000; Jeacle, 2008; Kaenzig & Keller, 2011; Azevedo & Sugahara, 2012). A field has been established involving what is referred to as critical accounting studies, which can be seen in the works of Boyce, (2004), Poullaos (2004), Ferguson, Collison, Power & Stevenson (2009), Willits (2010), Boyce & Greer, (2013). We hope we can have changes in the near future, based on the ongoing discussion and also on the findings of those who will join the conversation.

CONCLUDING REMARKS

In this paper we were able to see how Career Choice is strongly affected by Values, and how education may affect it. Schwartz's Theory of Value (1992) had a crucial role in this work. It allowed us to identify students' values through their speech, enabling them to express who they are and what are their values and motivations.

After all, the idea of ideology crises in accounting can be explained by the fact that we found no relation between what accounting is and how it is perceived by students. Now, the problem of dealing with the education paradigm lies in our hands.

As discussed in this paper, students who intend to enter a Business school have a set of values that guided them to this career choice. According to Schwartz (1992), when they are submitted to education, these values must be affected, reflecting what Dubar (2005) calls the secondary socialization process. This process will drive the creation of professional identity, which can be shared, by most of the area's professionals. If the set of individual values doesn't change in the education process, is accounting education the problem? Does it constitute a crisis in Accounting Values?

If we consider that knowledge guides us so that we may construct our reality, as Moreno Marinón and Sastre (2010) say, and we found that the accountant identity is mainly based on the Self-Enhancements type and that the new generations who are coming to this profession have the same type, we conclude that something wrong might be going on. In other professions (e.g. Nursing), we identified an explicit ideology behind the profession (e.g. the idea of caring for others). As a matter of fact, this ideology, as a value, leads students to choose this career. Now the question that remains is: What's behind accounting ideology?

Another finding of our research is what we called a professional identity crisis: as accounting and actuarial sciences can be identified as exact sciences, many who choose them did so based on an image of a profession that is more technical and involved with numbers and calculations. When we adjust this identity and include accounting in the social science knowledge area, more than just correcting a wrong impression, we may change its faith and destiny. As an applied social science, accounting deals with culture, history, values, social transformation and construction. The simple act of evaluating can be seen as attaching a price tag to an object, whether the object is a bread or a body, or discussing what value means to our society and how it is relate to process of commoditization. Is this the role of accounting?

FOR THE FUTURE

"A monkey glances up and sees a banana, and that's as far as he looks. A visionary looks up and sees the moon"

Conor Broekhart - Airman¹

The present study tried to identify some issues related to the career choice in accounting using *focus groups* methodology, allowing secondary and first year undergraduate students to have an active voice on the subject.

We approached the subject using the Theory of Values by Schwartz to guide our discussion and analysis. With it we could identify the values that guide career choice among these students and the implications for higher education and especially Accounting. Maybe we uncovered more questions than answers, indicating that we still have much to do to achieve the status we want for the accounting profession.

To better understand what role values plays in career choice and how the status and image of accounting profession influences it, we suggest a different approach to this issue analyzing the structure of the armor, a concept by Reich that first appeared around 1920, where the term is used to designate a type of character that is assumed as chronic and immutable, an armor between the individual and the world (Garcia, 2010). Garcia (2010) also says that the construction of this armor happens during primary socialization and other educational bodies, a work that is done in society. This armor limits life in society, in that the more typical behaviours are chosen because they are better accepted by society and the individual's armor gains an aspect of an adaptive quality, being a social expression of the armored behaviour that acts in a conservative way. This structure of the armor is a hindrance to any social and political change (Garcia, 2010). Are the accounting profession, professionals and scholars armored? Could it be the reason why change in accounting discipline has been so difficult?

To have an open mind and to look at the accounting profession with a critical view requires of us to bring into accounting research and education other discipline – interdisciplinary – that will make us more critical, giving us tools not only to specific knowledge, but also general, and not accepting the world, the accounting profession and education as it is.

Let us break this armored structure of ours and free ourselves to a new Accounting discipline and profession. Let us look up and see the moon, let us spread our wings and soar.

Will you be the monkey or the visionary? Will you try to reach the moon or only to catch bananas?

NOTES

¹ Quote from Eoin's Colfer book "Airman". Colfer, E. (2008). *Airman*. (1st edition), London, England: Penguin Books Ltd.

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