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SHIFTING PERCEPTIONS: A LONGITUDINAL STUDY OF STUDENT ATTITUDES TOWARD INTRODUCTORY ACCOUNTING MODULE IN ESTONIA

Vaiva Kiaupaite-Grušniene [1], Jiří Strouhal [2]

TalTech School of Business and Governance, Department of Business Administration,
[1]Vaiva.kiaupaite-grusniene@taltech.ee, ORCID 0009-0009-8512-6027
[2]jiri.strouhal@taltech.ee, ORCID 0000-0001-9109-7087

Abstract:

This study investigates students' perceptions of an introductory Financial Accounting course at Tallinn University of Technology (TalTech School of Business and Governance) over a three-year period, focusing on changes in motivation, perceived difficulty, self-efficacy, and intentions to pursue accounting as a major. Using a longitudinal survey design, pre- and post-course data were collected from students enrolled between 2023 and 2025. Results indicate that while students consistently recognize the course's relevance to future studies and careers, however, their motivation to excel lags slightly behind their acknowledgment of its importance. Perceptions of course difficulty declined over time, and students largely rejected the stereotype of accounting as a boring subject. The influence of the instructor emerged as a significant factor in shaping perceptions, particularly regarding the usefulness of accounting education. Although the intention to major in accounting showed modest overall growth, the trend was inconsistent year-to-year. These findings underscore the potential of the first accounting course to shape student attitudes and career intentions and highlight the importance of pedagogical quality in fostering engagement. Limitations include the study's focus on a single institution and program, suggesting the need for broader, multi-institutional research across diverse educational contexts.

Key words: Accounting education, student perceptions, Estonia

JEL: M41, I21, A22

1 Introduction

Accounting is often referred to as the language of business, underscoring its fundamental role in supporting economic activity and organizational decision-making. As such, accounting education has been the subject of considerable scholarly discussion since the 1980s. Prior literature suggests that students frequently enter introductory accounting courses with preconceived negative attitudes toward the subject (Fisher & Murphy, 1995; Ferreira & Santoso, 2008; Geiger & Ogilby, 2000; Issa, et al., 2022; Illias, et al., 2009). These negative perceptions are often reinforced within tertiary education settings, particularly when instruction relies on traditional methods focused heavily on bookkeeping and numerical problem-solving (Bougen,1994; Yusuf, et al., 2023).

Byrne and Willis (2005) argue that accounting suffers from a generally unfavourable public image, which in turn discourages students from pursuing it as a field of study. Similar findings have emerged in other contexts, including Singapore (Ho et al., *2024*), suggesting that this is a widespread phenomenon. Mladenovic (2000) highlights that students themselves are not solely responsible for these negative perceptions; rather, stereotypical portrayals of accountants—as dull or uncreative—are perpetuated in popular culture through television, literature, and film.

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In response to declining enrolments in accounting majors, many scholars have sought to identify the factors contributing to this trend. These include not only the negative public image of the profession, but also students' early educational experiences, perceived difficulty of the subject, and lack of awareness of the diversity of career paths available within accounting.

Several researchers, including Saudagaran (1996) and Geiger and Ogilby (2000), stress the importance of the first accounting course in shaping student attitudes. These early experiences can either challenge or entrench pre-existing stereotypes. Accounting educators thus face a dual challenge: responding to the expectations of future employers while also fostering student engagement and motivation (Abbott & Palatnik, 2018). Moreover, the introductory financial accounting course often serves as students' initial exposure to the broader business environment.

Despite the critical role of this first course, empirical research remains limited regarding students' initial perceptions—whether they see the course as useful, engaging, or overly difficult—and how these attitudes evolve throughout the semester. Furthermore, little is known about how these perceptions influence students' decisions to pursue accounting as a major. This study addresses that gap by exploring business students' views of introductory accounting and examining whether and how those perceptions shift over the duration of the course.

2 Literature Review

The importance of accounting education has been extensively discussed in both academic and professional literature, particularly due to its multifaceted role in business education and workforce development. Accounting is not only a technical discipline but also a foundational component of decision-making, corporate governance, and financial literacy. The *Pathways Commission* (2012) underscores the critical role of introductory accounting courses, noting that these courses act as "gateways" to careers in accounting or broader business domains. How students are taught, what they learn, and how they perceive these early encounters with accounting education can significantly influence their academic pathways, professional identity formation, and career choices.

Building on this foundation, the *Accounting Education Change Commission (AECC)* issued its influential position paper on "The First Course in Accounting," which emphasized the transformational potential of introductory courses. The AECC called for pedagogical reforms that shift the focus from technical bookkeeping toward a more conceptual, analytical understanding of accounting. Responding to these calls, Saudagaran (2006) proposed redesigning introductory courses to introduce students to the broader role of accounting in society and its relevance to organizational decision-making, rather than limiting instruction to the mechanical aspects of recording transactions.

The decision to major in accounting has long been influenced by students' experiences and perceptions of their first accounting course. Geiger and Ogilby (2000) conducted foundational research demonstrating that students' attitudes toward the introductory accounting course significantly shape their likelihood of selecting accounting as a major. They found that negative perceptions—often stemming from perceived difficulty, lack of engagement, or limited understanding of accounting's relevance—deter students early in their academic journey. Their study emphasized the crucial role of instructional methods and the learning environment in framing accounting as either a compelling or discouraging field of study.

Building on this foundation more than two decades later, Issa, Sannella, and Cohen (2022) provide a contemporary view to assess these early perceptions. Their study surveyed student attitudes toward the first accounting course and examined how these perceptions relate to their interest in majoring in accounting. The authors found that students who perceived the course as relevant, well-taught, and clearly linked to professional opportunities were more likely to express intent to major in accounting. Conversely, those who found the course abstract or disconnected from real-world application tended to lose interest, supporting earlier findings by Geiger and Ogilby.

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Issa et al. (2022) also introduce updated concerns reflecting today's educational landscape, including the role of technology, diverse student demographics, and broader career expectations. They suggest that modern instructional strategies—such as integrating case studies, emphasizing data analytics, and showcasing diverse career paths—can mitigate some of the negative stereotypes associated with accounting. Importantly, their findings reinforce the need for introductory accounting courses to function not merely as technical foundations but as strategic gateways into the profession.

Together, these two studies underscore a persistent and evolving reality: the first accounting course plays a pivotal role in shaping students' academic and professional pathways. In both the early 2000s and today, how accounting is taught—and how students experience that teaching—has profound implications for the attractiveness of the discipline. Modern curriculum design must therefore address both pedagogical effectiveness and perception management if the profession hopes to attract and retain a diverse and motivated student body.

Similar conclusions were drawn by Jackling (2002), who studied Australian students and reported that negative views of accounting were largely shaped by tertiary education experiences rather than pre-existing biases. These findings highlight the pivotal role educators play in influencing student attitudes and, ultimately, career decisions.

Other research has taken a more diagnostic approach, focusing on factors that attract or repel students from choosing accounting as a major. Djatej et al. (2015) applied the theory of reasoned action to investigate the behavioural traits influencing major selection. They found that self-efficacy—particularly technical skills confidence—was strongly associated with student interest in accounting. However, many students perceived accounting as a solitary, number-driven field, undervaluing the importance of soft skills like communication or teamwork. Such perceptions, often shaped in the first accounting course, reveal both the opportunities and shortcomings of traditional pedagogical approaches.

Broader international studies have also examined cultural and generational shifts in perception. Ilias et al. (2009) surveyed Malaysian business students and found that gender and prior exposure to accounting significantly influenced perceptions of the subject's difficulty and relevance. Similarly, Yusuf et al. (2023) examined the attitudes of Indonesian Generation Z students, highlighting that many view the digital transformation of accounting positively. These students expressed enthusiasm for Big Data and technological integration in the profession, supporting the need for accounting education to adapt its content and delivery to align with evolving expectations. Dermarkar et al. (2024) and Anwar & Mulyadi (2025) added to this by examining students' readiness for digitalization. Their findings challenge long-standing stereotypes of accountants as resistant to change and argue that today's students often internalize technological shifts with ease, expecting accounting education to reflect this new reality.

The influence of pedagogy and teaching approach remains a recurring theme. Friedlan (1995) and later Chiang et al. (2014) found that interactive teaching methods and real-world application significantly improve students' perceptions of accounting. Courses that incorporate discussion, analysis, and problem-solving—rather than rote memorization—are more likely to sustain student interest and promote deeper understanding. Smith (2005) noted that the *Principles of Financial Accounting* course is often the only accounting course taken by business majors, making it a critical opportunity for instructors to communicate not only course content but also the diverse responsibilities and opportunities within the profession.

Motivation and self-efficacy are also essential in shaping perceptions and learning outcomes. Byrne, Flood, and Griffin (2014) examined 183 Irish first-year accounting students and found that low academic self-efficacy correlated with higher anxiety and lower classroom engagement. Students with weak study skills or limited confidence in their ability to follow lectures were less likely to participate or seek help, ultimately undermining their academic success. The authors emphasized the importance of creating supportive environments that foster mastery experiences and allow students to build belief in their capabilities. Similar findings were observed by Viviers et al. (2023) in a South African context, where self-

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efficacy beliefs were shown to significantly impact student performance, especially in challenging courses like introductory accounting.

Despite these global insights, much of the literature remains concentrated in North America, Australia, and parts of Asia. Few studies have focused on smaller European contexts, particularly the Baltic region. While the international literature offers broad themes—such as the importance of teaching style, curriculum structure, self-efficacy, and technological relevance—little is known about how students in countries like Estonia perceive accounting education. This is a significant gap given the ongoing efforts to reform higher education in Europe under the Bologna Process and the increasing importance of accounting competencies in digitally integrated economies.

The present study addresses this gap by investigating the perceptions of students enrolled in an introductory Financial Accounting course at Tallinn University of Technology (TalTech School of Business and Governance). By measuring pre- and post-course attitudes over three consecutive academic years, the research aims to provide evidence on how students' views evolve during the course, the extent towhich motivation and self-efficacy shape expectations, and how teaching methods influence perceived relevance and future interest in accounting. The study not only contributes to the international discourse on accounting education but also offers locally grounded insights to inform curriculum development and instructional improvement in Estonian universities.

3 Methods

This study employed a longitudinal survey design to examine students' perceptions of the introductory accounting course, "Financial Accounting," at TalTech School of Business and Governance. Data collection took place over the course of three academic years, using structured questionnaires administered at two key time points: the first lecture and the final lecture of the semester. This design enabled the comparison of students' perceptions both before (ex ante) and after (post ante) their exposure to the course content, allowing the researchers to track perceptual changes over time.

The survey instrument consisted of ten Likert-scale statements designed to capture various dimensions of student perception, including the perceived difficulty, usefulness, and personal motivation related to the course. In addition, the questionnaire included two supplemental items: one asking students to estimate their expected final grade and another inquiring about their interest in pursuing accounting as a major. An optional demographic section requested information on gender and nationality, recognizing the diverse international student population enrolled in the course. Respondents were asked to rate their level of agreement with each statement on a six-point Likert scale, ranging from “Strongly Disagree” (1) to “Strongly Agree” (6). The even-numbered scale intentionally excluded a neutral midpoint to encourage more definitive responses.

The end-of-semester questionnaire mirrored the initial survey in all respects, except for the omission of one forward-looking item (“I am looking forward to this course”), which was no longer relevant at the final stage of the semester.

The study sample consisted of students enrolled in the "Financial Accounting" course over a three-year period. The course serves as a core requirement for business students and an elective for Erasmus exchange students, law majors, and other non-accounting majors. No distinction was made between compulsory and elective students for the purpose of this study.

A total of 180 students were enrolled in the course during the study period. Of these, 110 students completed semester start survey, yielding a response rate of 62% and 97 completed semester end study, yielding 54% response rate. Participation was entirely voluntary and anonymous to ensure the integrity of the responses. No identifying information was collected, thereby reducing the potential for social desirability bias or concerns that individual responses might influence academic outcomes. To ensure consistency in course delivery and reduce extraneous variability of results, survey data was collected over

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the course of three years of the first Financial Accounting course taught by the same instructor, in the same department (Department of Business Administration, Unit of Accounting).

The collected survey data were analysed using descriptive statistical methods, which focused on summarizing and interpreting the frequency and distribution of student responses. Specifically, the analysis examined how many students selected each response option for every item on the questionnaire. Response patterns were tabulated and assessed separately for the pre- and post-course surveys to identify shifts in perception over the semester. The use of descriptive statistics—including response counts and percentages—was appropriate given the study's primary objective: to provide a clear, data-driven overview of student attitudes and how these evolved over time. No inferential statistical tests were conducted, as the aim was not to generalize findings to a broader population, but to offer an in-depth descriptive profile of the participants' experiences and views within this specific course context.

4 Paper results and Discussion

4.1 Perception of Accounting Usefulness

The findings of this study reveal patterns that partly contrast with those observed in earlier research concerning students' initial perceptions of accounting. Specifically, the first two survey items examined students' beliefs about the relevance of accounting as a core component of business education. Contrary to many previous studies which report negative or stereotypical perceptions of accounting among introductory-level students (Fisher & Murphy, 1995; Geiger & Ogilby, 2000; Jackling, 2002), the responses from TalTech students suggest a relatively high level of appreciation for the value of accounting from the outset.

A substantial majority of students agreed or strongly agreed that accounting would support their success in both academic and professional domains. As shown in Tab. 1, this positive perception was not only present at the beginning of the course but also increased by the end of the semester across all three academic years studied, which contradict findings of Issa et al. (2022). Specifically, agreement with the statement that the course would help in future business studies increased from 77% to 84% in 2023, from 69% to 76% in 2024, and from 80% to 92% in 2025. Similarly, agreement that accounting would be helpful for future careers rose from 79% to 78% in 2023 (a slight decline), from 62% to 74% in 2024, and remained stable at 82% in 2025.

Tab. 1: Perception of Accounting Usefulness (2023–2025)

Statement: Q1 The course will help me in my future business courses (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
77%	84%	69%	76%	80%	92%

Statement Q2 The course will help me to do well in my career (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
79%	78%	62%	74%	82%	82%

Source table: compiled by authors

These findings indicate that students at TalTech generally begin their accounting education with fewer of the stereotypical or negative perceptions frequently cited in the literature. This may be attributed to increasing awareness of the broader application of accounting knowledge in various business functions, beyond the narrow, bookkeeping-focused image of the discipline.

The positive baseline attitudes also align with trends identified by Djatej et al. (2015) and Issa et al (2022), who emphasized the importance of self-efficacy and perceived professional image in shaping

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students' interest in accounting. Their study found that students associated technical skill self-efficacy with more favorable attitudes toward majoring in accounting, a view influenced by traditional perceptions of accounting as a structured, technically demanding field. However, soft skills such as communication and teamwork were often undervalued in students' estimations of what is required for accounting success.

The TalTech findings suggest a growing recognition among business students that accounting knowledge is not solely for aspiring accountants, but also crucial for a wide array of business roles. Students increasingly view accounting as essential for becoming effective marketing managers, production managers, finance officers, or corporate decision-makers. Additionally, the importance of accounting for external stakeholders—including investment analysts, credit assessors, tax advisors, and regulators—is also acknowledged.

This broadened appreciation reflects a shift in perception that is both encouraging and timely, particularly in light of ongoing discussions about how to attract and retain students within the accounting discipline (Ho et al., 2024; Apostolou et al., 2021). It underscores the potential of the first accounting course not only to inform but also to inspire students to consider deeper engagement with accounting, whether as a major or as a critical component of their broader business education.

4.2 Perception of Motivation

Questions 3 and 5 were designed to explore students' intrinsic motivation toward the introductory Financial Accounting course—specifically, their anticipation of the learning experience and the personal value they attach to performing well. The majority of respondents across all years either agreed or strongly agreed with both statements, indicating a generally positive mindset and a strong internal drive to succeed.

Tab. 2: Perception of Motivation (2023–2025)

Statement Q3 Doing well in this course will be personally rewarding (Agree/Strongly Agree answers)

2023		**2024**		**2025**	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
87%	84%	73%	74%	82%	88%

Statement Q5 I am looking forward to this course (Agree/Strongly Agree answers)

2023		**2024**		**2025**	
BEFORE		BEFORE		BEFORE	
54%		65%		73%	

Source table: compiled by authors

For Question 3, positive responses remained consistently high over time, despite some fluctuation: 87% (2023 pre-course), 84% (2023 post-course), 73% (2024 pre-course), 74% (2024 post-course), and 82% (2025 pre-course), with an increase to 88% post-course in 2025. This consistency suggests that students tend to maintain or even enhance their sense of personal reward associated with course performance throughout the semester.

For Question 5, which was only included in the pre-course surveys, a clear upward trend was observed: 54% in 2023, rising to 65% in 2024, and reaching 73% in 2025. This suggests a growing sense of anticipation and enthusiasm among students before the course begins. Such a trend runs counter to the often-cited narrative in the literature that introductory accounting is perceived as dry, difficult, or demotivating. These findings may reflect positive developments in course design, instructional methods, or shifting student perceptions regarding the relevance and appeal of accounting as a field of study.

Note: Question 5 was intentionally excluded from the post-course questionnaire, as anticipation is no longer relevant after the course has concluded.

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4.3 Perception Difficulty, Workload and Academic Self-Efficacy

Questions 4, 6, 7, 8, and 9 were developed to examine students' perceptions of the anticipated difficulty and workload associated with the introductory Financial Accounting course, as well as their academic self-efficacy—defined as the belief in one's ability to successfully complete academic tasks (Byrne et al., 2014). These items were categorized into three thematic areas: (1) anticipated workload, (2) perceived difficulty and emotional response, and (3) self-efficacy and learning expectations.

4.3.1 Perception Difficulty, Workload and Academic Self-Efficacy

Tab. 3: Perception of Anticipated Workload (2023–2025)

Statement Q 4 I will spend more time on this course than in my other courses (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
54%	68%	12%	47%	62%	46%

Source table: compiled by authors

Students' perceptions of the relative workload required for the introductory Financial Accounting course varied notably across the three years. In 2023, 54% of students expected to spend more time on this course than on others, with post-course responses rising to 68%, indicating that the course demands met or exceeded their initial expectations.

In contrast, 2024 showed a sharp decline in pre-course workload expectations—only 12% of students anticipated higher time demands. However, post-course perceptions rose substantially to 47%, suggesting that students underestimated the effort required. By 2025, pre-course expectations rebounded to 62%, although the post-course figure declined to 46%, possibly indicating that students found the course more manageable than anticipated, or students have initially invested more time into the course, due to high work-load anticipation, making study process easier.

Importantly, the course was taught by the same instructor throughout this period, ensuring consistency in core pedagogical approach and content delivery. This consistency suggests that fluctuations in workload perception were likely influenced by factors external to instructional design, such as prior cohort feedback, shifts in peer communication, individual study habits, or evolving academic norms within the student body. Research by Kember (2004), Paas et al. (2003) and Issa et al. (2022) underscores that students' perceptions of workload are shaped not only by objective course structure but also by subjective factors including time management skills, expectations, and perceived cognitive load. Additionally, Ramsden (2003) highlights that when students have clear expectations about course demands—often set by peers or course communications—they are more likely to engage effectively and experience less stress, even in demanding courses.

The 2024 dip in pre-course expectations may reflect a breakdown in such communication, while the 2025 increase could indicate improved awareness through informal peer channels or institutional feedback loops. These patterns highlight the importance of transparent workload communication and early expectation-setting to support student success.

4.3.2 Perception Difficulty and Emotional response

Questions 6 and 7 aimed to measure student perception of the course difficulty level and their emotional valuation of the course content itself.

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Tab. 4: Perception of Difficulty and Emotional Response (2023–2025)

Statement Q 6 This course will be difficult (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
56%	51%	23%	47%	49%	44%

Statement Q 7 This course will be boring (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
3%	5%	4%	3%	4%	3%

Source table: compiled by authors

In Perception of Difficulty (Q6), the data show a general downward trend in the proportion of students who perceived the course as difficult, from 56% pre-course in 2023 to 49% in 2025. However, 2024 stands out: only 23% of students initially expected the course to be difficult, yet this figure rose to 47% post-course, which aligns this year cohort anticipated work load perception. This significant increase suggests that students in 2024 underestimated the course's complexity—a gap between expectations and actual experience that may have impacted their engagement or satisfaction.

Such a shift highlights the importance of accurate expectation-setting early in a course. According to Ramsden (2003), mismatched expectations can contribute to disengagement or decreased confidence, especially in cognitively demanding subjects like accounting. When students underestimate difficulty, they may be less prepared to manage time and resources effectively, potentially leading to frustration mid-course (Paas et al., 2003).

The more stable responses in 2025—49% pre-course and 44% post-course—suggest a closer alignment between expectations and experience, which may reflect improved communication about course demands, clearer course design, or peer-to-peer knowledge transfer from prior cohorts (Karjalainen et al., 2006).

Agreement with the statement "This course will be boring" remained consistently low across all three years, ranging from 3% to 5% at both the beginning and end of the course. These findings contradict the widely documented stereotype of introductory accounting as dull or disengaging (Geiger & Ogilby, 2000; Jackling, 2002).

The low boredom ratings may reflect successful instructional strategies employed in the course—such as the use of real-world examples, active learning methods, or technology-enhanced delivery. As noted by Lucas and Mladenovic (2004), relevance and interaction are critical for counteracting negative perceptions and promoting student interest in accounting. Similarly, Apostolou et al. (2021) emphasize that enhancing course engagement is central to attracting and retaining students in the field.

In summary, the decline in perceived difficulty and persistently low boredom ratings point to a generally positive student experience. They suggest that, even as some students found the course challenging, they did not find it tedious—an important distinction that highlights the potential for well-designed introductory courses to be both intellectually demanding and engaging.

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4.3.3 Self-Efficacy and Learning Expectations

Learning approaches were measured with questions 8 and 9.

Tab. 5: Perception of Self-Efficacy and Learning Expectations (2023–2025)

Statement Q 8 I am highly motivated to do well in this course (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
72%	73%	65%	68%	73%	81%

Statement Q 9 I will learn a lot in this course (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
87%	81%	54%	82%	87%	100%

Source table: compiled by authors

Motivation to perform well (Q8) remained relatively stable in 2023 and 2025, with pre-course responses around 72–73% and a moderate post-course increase in 2025 to 81%. This upward movement may reflect the positive impact of the course experience on students' internal drive and commitment. The lower initial motivation level in 2024 (65%)—paired with a modest post-course increase—could be attributed to external contextual factors such as academic workload, perceived course relevance, or general stress levels during that year.

Interestingly, these motivation levels were consistently lower than agreement levels for Q3 ("Doing well in this course will be personally rewarding"), which suggests a psychological distinction: many students recognize the value of doing well, but not all feel equally motivated to act on that recognition. This gap may be explained by self-efficacy beliefs, time constraints, or academic anxiety—well-documented factors that influence students' willingness to engage (Bandura, 1997; Pintrich & De Groot, 1990, Tsay el al., 2023).

Learning expectations (Q9) revealed a strong upward trajectory. In 2024, only 54% of students expected to learn a lot before the course began, but post-course responses surged to 82%, suggesting that the course significantly exceeded their initial expectations. In 2025, this trend became even more pronounced: pre-course expectations were already high (87%) and reached 100% after the course—indicating near-universal confidence in the learning experience.

These trends align with constructivist views of learning, where motivation and learning expectations evolve as students encounter meaningful content and engage in active learning processes (Biggs, 1999; Tsay et al., 2023). The results also support Deci and Ryan's (2000) self-determination theory, which links intrinsic motivation and perceived competence to sustained engagement and achievement.

Moreover, the findings resonate with research from Byrne, Flood, and Griffin (2014), who showed that students with high academic self-efficacy—i.e., belief in their ability to succeed—report higher levels of motivation and expectations of learning. The alignment between these dimensions in your study suggests that well-structured, supportive instructional environments can reinforce both student confidence and perceived academic value.

4.4 Linking Motivation, Self-efficacy and Grade Expectations

Previous research has consistently shown that students' academic self-efficacy—defined as their belief in their ability to complete academic tasks successfully—is closely tied to academic outcomes. Byrne et al. (2014) found that students with higher self-efficacy are more likely to invest time in preparation, engage actively in class (e.g., asking questions), and ultimately perform better. This pattern is noted in the present study of TalTech students as well, where those reporting higher intrinsic motivation and confidence (e.g., responses to Q3, Q8, and Q9) also projected higher expected grades before the course began.

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Tab. 6: Grade Expectations (2023–2025)

Statement: Q11 What is your expected grade for the course

	2023		2024		2025	
Grade	BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
1 "poor"	13%	5%	0%	3%	26%	0%
2 "satisfactory"	0%	11%	0%	15%	2%	9%
3 "good"	36%	24%	42%	32%	18%	12%
4 "very good"	26%	32%	35%	24%	33%	32%
5 "excellent"	26%	27%	23%	26%	44%	24%

Source table: compiled by authors

These results illustrate a clear shift in students' performance expectations over time. Notably, the percentage of students expecting to achieve the highest possible grade (5) increased from 26% in 2023 to 44% in 2025. At the same time, those expecting a failing grade (1) declined dramatically, from 13% in 2023 to 2% in 2025. These patterns mirror the upward trend in motivation and self-efficacy, indicating that students' belief in their ability to succeed is closely tied to their academic aspirations.

Interestingly, while a large proportion of students agreed that doing well in the course would be personally rewarding (Q3: 82%–87%), fewer identified as highly motivated to succeed (Q8: 65%–73%). This discrepancy suggests that while students value achievement, some may lack the drive or confidence to actively pursue it. Such gaps underscore the importance of early and targeted interventions aimed at strengthening academic self-efficacy, which may, in turn, enhance motivation and performance (Bandura, 1997; Pintrich & De Groot, 1990).

Despite the traditionally negative reputation of introductory accounting courses as overly difficult or boring, the present data reveal a more optimistic picture. Few students anticipated the course would be boring (Q7: 3%–5%), contradicting earlier findings in accounting education literature. This aligns with findings from Ilias et al. (2009), who studied Malaysian business students and found nuanced differences in course perceptions based on gender and prior experience, but not overwhelming agreement on the course being uninteresting. The TalTech results show that students are willing to engage with the course and invest time and effort, even while recognizing its challenges.

These patterns reinforce the findings of Vivers et al. (2023), who identified a positive relationship between student motivation and academic achievement. Together, these findings highlight the significance of cultivating intrinsic motivation, self-efficacy, and realistic expectations early in the course. By doing so, educators may help foster not only stronger academic performance but also greater persistence and interest in accounting as a discipline.

4.5 Impact of Teaching on Course Perception

Question 10 explored the extent to which students' perceptions of the usefulness of a course are influenced by the instructor. The data collected over three years suggest a nuanced trend in how students perceive the role of teaching in shaping their attitudes toward the course.

Tab. 7: Impact of Teaching on Course Perception (2023–2025)

Statement Q 10 The instructor usually affects my opinion on the usefulness of the course (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
69%	65%	65%	79%	56%	58%

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These results show that a majority of students begin the course already acknowledging the potential influence of the instructor. However, in both 2023 and 2024, this perception increased or remained high by the end of the course, indicating that students' experiences during the semester reinforced or enhanced their views of the instructor's role. Notably, 2024 shows the most significant post-course increase, from 65% to 79%. In contrast, 2025 shows a smaller post-course increase (from 56% to 58%), suggesting a potential plateau or shift in perception that may warrant further investigation.

The overall trend suggests that while students may enter the course with varying expectations about the instructor's impact, their experiences during the course often heighten their awareness of the instructor's influence. This aligns with learner-centred pedagogical theories, which emphasize students' initial sense of autonomy but recognize the critical role that quality instruction plays in sustaining engagement and enhancing perceived course value.

These findings are strongly supported by the accounting education literature. Friedlan (1995) highlighted that instructional methods and course structure significantly affect students' attitudes toward accounting, potentially shaping their willingness to continue in the field. Chiang et al. (2014), in a replication study involving 182 business students, found that students' perceptions of the skills needed for success in accounting were closely tied to how the subject was introduced and taught. Likewise, Smith (2005) emphasized the strategic importance of the introductory accounting course, noting its pivotal role in presenting the professional and educational pathways available in accounting—including public, managerial, and governmental domains, while Tsay et al. (2022) stressed the importance of course design for student leaning, engagement and retention.

Taken together, the findings from this study affirm the central role of the instructor in shaping students' perceptions of the usefulness of accounting education. The influence of instructional quality—particularly in foundational courses—extends beyond academic performance, affecting motivation, interest, and long-term engagement with the discipline. For accounting educators, this represents a powerful opportunity to positively impact student trajectories from the very first course.

4.6 Intention to Major in Accounting

Question 12 of the survey was designed to assess students' intentions to pursue accounting as their academic major. Responses of "agree," and "strongly agree" were grouped as indicators of either a firm decision to major in accounting or a developing interest in the field. This classification provided insight into students who showed a clear or emerging commitment to an accounting career path.

Tab. 8: Impact of Intention to Major in Accounting (2023–2025)

Statement Q 12 Do you plan to choose accounting as a major (Agree/Strongly Agree answers)

2023		2024		2025	
BEFORE	AFTER	BEFORE	AFTER	BEFORE	AFTER
13%	11%	4%	24%	13%	23%

Source table: compiled by authors

The data reveal a generally positive post-course trend, particularly in 2024 and 2025. While only 4% of students in 2024 initially expressed an intention to major in accounting, this figure rose to 24% after completing the course—a substantial 20-percentage-point increase. Similarly, in 2025, post-course intent increased from 13% to 23%. These shifts suggest that for some cohorts, the course experience—possibly including exposure to accounting concepts, practical relevance, or the influence of the instructor—can significantly enhance interest in the field. In contrast, 2023 showed a slight decline (from 13% to 11%), indicating that the introductory course did not reinforce or expand interest in accounting for that particular group.

These findings underscore the pivotal role that introductory accounting courses can play in shaping students' academic and career trajectories. They support conclusions drawn by Friedlan (1995), who

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emphasized the influence of course design and pedagogy on students' perceptions of accounting, Smith (2005) and Issa el al. (2022), who argued that the first accounting course presents a strategic opportunity to introduce students to the diverse responsibilities and career paths within the profession.

Overall, the data suggest that while not all students enter the course with the intention of pursuing accounting, well-designed and effectively delivered instruction can significantly increase interest and consideration of the field—highlighting the transformative potential of the first accounting course.

5 Conclusions

This study provides valuable insights into how students perceive an introductory Financial Accounting course and how those perceptions evolve over time. Drawing on survey data from three cohorts at TalTech School of Business and Governance between 2023 and 2025, the analysis identifies key patterns related to student motivation, self-efficacy, anticipated workload, and intentions to pursue accounting as a major. Although perceptions of difficulty and time commitment varied across the three years, students consistently recognized the personal value of performing well in the course. Notably, responses to Q3 ("Doing well in this course will be personally rewarding") were consistently more positive than responses to Q8 ("I am highly motivated to do well"), highlighting a gap between value recognition and intrinsic motivation—an area where targeted pedagogical interventions could have meaningful impact.

The findings also point to a positive shift in students' academic confidence. More students expected high academic performance (grade 5), and fewer anticipated failure over time, aligning with increased confidence in their learning potential, as reflected in Q9 ("I will learn a lot in this course"). Meanwhile, very few students described the course as boring (Q7), challenging the long-standing portrayal of introductory accounting as dull or overly complex (Geiger & Ogilby, 2000; Mladenovic, 2000). This positive perception may be attributed to improved instructional approaches, more engaging course content, or evolving perceptions of accounting as a valuable career path.

Importantly, the instructor's role was found to significantly shape students' perceptions of the course's usefulness (Q10), reaffirming prior findings that quality of teaching and course design are central to shaping learning experiences and influencing career interest (Friedlan, 1995; Chiang et al., 2014; Issa el al., 2022). While student intent to major in accounting (Q12) showed variability across years, an overall upward trend—particularly in the 2024 post-course data—suggests that effective introductory instruction can foster increased interest in accounting careers.

Taken together, these findings reinforce the importance of effective teaching, thoughtful course structure, and early support for student self-efficacy. As prior studies have emphasized (e.g., Byrne et al., 2014; Vivers et al., 2023; Rossow & Steenkamp, 2025), the introductory accounting course serves as a pivotal intervention point, capable of influencing student motivation, academic expectations, and long-term career decisions. This study affirms that by fostering positive perceptions early in the academic journey, educators can play a transformative role in student development and discipline retention.

However, this study is not without limitations. Its focus on a single institution (TalTech) and a specific academic program may limit the generalizability of the findings. Future research should consider cross-institutional comparisons or include diverse educational contexts to assess whether similar trends are observable elsewhere. Additionally, qualitative methods—such as interviews, focus groups, or reflective journaling—could yield deeper insights.

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