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# Student Perception on Female Discrimination in Accounting

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**Student Perception on Female Discrimination in Accounting**

**By**

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**An Honors Thesis in partial fulfillment of the requirements for the degree of
Bachelor of Science in Business Administration in Accounting**

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**Introduction**

In the past, females were discouraged to work; prejudices constrained females as housewives who only worked at home doing basic chores such cooking, cleaning, and taking care of children. Working outside of the house and getting education seem very normal for women in the twenty-first century but it was impossible for women back in history. Feminist movements gave women a chance to have freedom in pursuing work outside the house and entering job markets that they prefer.

When feminists strived for equal education, jobs, and political opportunities as men did in the eighteenth century, more and more females decided to join the workforce and took monetary responsibility in the family. In 1920, women earned voting rights for the first time in history. During World War I and World War II, because of the shortage of manpower, women had a chance to enter traditional male-dominated occupations such as machinery and manufacturing. Females had a choice to not only stay home and take care of children, but also go on the job market and support their family. Today, women can work the same as men can, and sometimes even better. However, stereotypes still often appear in the society. Some of the stereotypes make students have wrong perceptions, and, since perceptions and facts are not the same thing, I will define these terms.

In the thesis, I examine whether female and male, accounting and finance, 2000 level, 3000 level, and 4000 level students have the same perceptions regarding female discrimination in accounting. Before accounting students enter the job market, in addition to learning knowledge about accounting, they need to understand that some of their perceptions of female discrimination are not the facts in the job market. Accounting students, especially female accounting students, can benefit from learning that some of the well-known female

discriminations in the accounting profession are just stereotypes, and business major students can make a more rational decision to choose their major as accounting. Female Accounting students might regain confidence in the accounting industry, and the accounting industry might attract more female accounting students.

Following the introduction, the background section will provide more detailed statistical information regarding the female workforce. To gauge students' perceptions, I conducted a survey named "Gender Diversity in Accounting" at the Walton College of Business at the University of Arkansas. I will analyze student perceptions by setting up hypotheses, showing the results, and providing conclusions that draw from the results[1]. Afterwards, I am going to talk about possible improvements to increase the awareness of female discrimination and give a conclusion about why there are differences between my assumption and the actual outcomes.

**Background**

Approximately 72,648,000 women participate in the labor force compared to 31,543,000 women in 1970 (U.S. Department of Labor). From 1970-2012, women made progress to lead companies; according to Catalyst.org, women currently hold 20 (4.0%) of CEO positions at S&P 500 companies. Humphrey (2013) mentioned in his research that, "During the past 60 years, the composition of United States workforce based on gender has greatly changed" (p. 9). In the 1950s, females were only 30% of the workforce (Toossi, 2002). In 1970, 1990, and 2010, the percentage of working women increased to 40%, 45%, and 47% respectively (Humphrey, 2013). Accounting is one of the traditional occupations for women, which is defined as women equaling 75% or more of total employees in the occupation. In addition, 63% of women work as

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[1] Special thanks to PhD Candidate Liu Hong and Dr. Duanmu at Louisiana Tech University who have helped and provided valuable opinions on data analysis.

accountants and auditors (2014).  According to the United States Department of Labor (2014), even though the total population of the labor force is going to increase, the percentage of women in the work force is projected to stay stable for the next 10 years.

As the percentage of women increases in the workforce, some researchers discussed that "women typically earn less than men who have the same occupational prestige" (Humphrey, 2013, p.9). According to Hymowitz, "women typically earn 75% to 81% of their similarly educated and experienced male counterparts" (as cited in Humphrey, 2013, p. 9). Female accountants and auditors earn approximately 81% of their male counterparts pay. These deep-rooted concepts remind all the professionals that female discrimination, which is defined as the practice of letting a person's gender become a factor when deciding who receives a job or a promotion, exists in the job market. Despite concerns that having more female accounting professionals may result in wage compression for the accounting industry, it is not entirely true for accounting professionals (Humphrey, 2013). According to Humphrey (2013), from 1983-2002, as the percentage of females in the accounting and auditing professions increased, there was not a decrease in the average median wage of accounting professionals (p. 16).

Past research informs us that perception does not always equal fact. According to *Funk & Wagnall's New World Encyclopedia*, perception is the "process by which sensory simulation is organized into unusable experiences" (p. 1).  Sometimes researchers define perception as an illusion. However, fact, according to *Merriam-Webster's Collegiate Dictionary*, is "anything that happens, a truth, reality, or a real state of things." While perception emphasizes the illusion, the fact highlights the reality. For example, we often think that because of gender a woman can never be a great leader, and the fact proves that almost 5% of women have the ability to reach a top position such as CEO for S&P 500 companies. However, the research by Catalyst, a non-

profit organization verifies that gender stereotyping is one of the key barriers to female advancement.

**<u>Methodology</u>**

In order to find out the students' perceptions on female discrimination in the accounting industry, 292 students at Walton College of Business were given a survey; only 265 responses were useful since some of the students did not answer all the survey questions or the respondents' major or minor did not associate with either accounting or finance. There were accounting and finance minor/major participants ranging from freshman to Masters; 87 females and 178 males completed the survey. Furthermore, in order to analyze the data without having too many variables, the analysis only focused on the students that were accounting or finance majors. In addition, responses of master's students were not taken into consideration since all the master's students were accounting majors except one student. This is a group that is still potentially useful, but not necessary. Thus, there were only 181 usable responses after taking out the students that were either other majors or double majors in accounting and finance or in master's programs. Within 181 respondents, 119 respondents were male students and 62 respondents were female students; 116 respondents were accounting majors and 65 respondents were finance majors; 69 respondents studied 2000 level classes, 80 respondents studied 3000 level, and the remainder of 32 respondents studied 4000 level classes.

The survey consisted of two sections (see appendix for whole survey with correct responses underlined). The first section asked for demographic information including major, minor, gender, and classification.  The second section asked students to identify whether a statement is true or false based on their perception by circling "YES" or "NO." Each survey was administered during class time with instructions on how to complete it. All the responses were

anonymous and the participation was voluntary. To prevent data duplicates, the same person

could not answer the survey twice. Because each class is mixed with students having different

classifications, rather than giving out surveys by student classifications, I gave out the surveys to

the students by which level of accounting classes they were taking. Accounting students start to

take their first accounting class starting from 2000 level and finishing at 5000 level, thus all the

respondents were taking classes from 2000 level to 5000 level.

**Analysis**

        Each survey contains six "YES" or "NO" questions, and each survey is graded based on

the correct answer with equal weight. The highest possible grade is 100%, and the lowest grade

is 0%. As the students are learning more and more from 2000 level to 4000 level, the accuracy of

the survey should increase; thus the score of the survey would be higher. To examine which

group of students would have better understanding of female discrimination, hypotheses are

presented below:

- ❖ H1a: The accuracy of 3000 level students will be greater than the accuracy of
  2000 level students.
- ❖ H1b: The accuracy of 4000 level students will be greater than the accuracy of
  3000 level students.
- ❖ H1c: The accuracy of 4000 level students will be greater the accuracy of 2000
  level students.

        The statistical test is against a null hypothesis of no increase as the level rises. Since

accounting students are exposed to accounting knowledge more than the finance students,

accounting students should have higher scores compared to finance students. A hypothesis is

presented below to examine whether accounting students have more female discrimination

knowledge regarding accounting than finance students:

❖ H2: Accounting students will score higher than finance students.

Besides testing different study levels and majors of students, the gender is one of the

factors that may affect the outcomes of the survey. Female students may know more about gender

discrimination than male students, because female students pay more attention on the matter and

have more awareness towards gender discrimination. Thus, female students should present higher

scores compared to male students. Therefore:

❖ H3: Female students will score higher than male students.


**Results**

**Study Level – 2000 level, 3000 level, and 4000 level**

For the 2000 level class, the mean for accuracy of the survey is 65%, with a standard deviation of

0.20. The median is 0.67 and the range of the score is 0.83. The highest score is 100% and the

lowest score is 16.67%. For the 3000 level class, the mean for accuracy of the survey is 59.79%,

with a standard deviation of 0.22. The median is 0.67 and the range of the score is 0.83. The

highest score is 100% and the lowest score is 16.67%. For the 4000 level, the mean for accuracy

of the survey is 53.65%, with a standard deviation of 0.21. The median is 0.58 and the range of

the score is 0.83. The highest score is 100% and the lowest score is 16.67%. *Table 1: Summary*

*of 2000 Level, 3000 Level, and 4000 Level Descriptive Data*) is provided as follows:

*Table 1: Summary of 2000 Level, 3000 Level, and 4000 Level Descriptive Data*

|  | Mean | Standard Deviation | Median | Range | Maximum | Minimum |
|---|---|---|---|---|---|---|
| 2000 level | 65% | 0.20 | 0.67 | 0.83 | 100% | 16.67% |
| 3000 level | 59.79% | 0.22 | 0.67 | 0.83 | 100% | 16.67% |
| 4000 level | 53.65% | 0.21 | 0.58 | 0.83 | 100% | 16.67% |

*Additional detail may be found in the appendix Table 1 Detail.

Three t-tests were used to test the significance: t-test between 2000 level and 3000 level, between 3000 level and 4000 level, and between 2000 level and 4000 level. According to *Table 2: t-Test: Two-Sample Assuming Unequal Variances,* the analysis between 2000 level students and 3000 level students, the mean difference is 0.05, which is statistically significant at 10% level. The associated t Stat is 1.56 with a p-value for one tail test of 0.06. The result informs us that H1a hypothesis is rejected. Thus 2000 level students have better awareness of female discrimination compared to 3000 level students.

*Table 2: t-Test: Two-Sample Assuming Unequal Variances*

|  | 2000 level | 3000 level |
|---|---|---|
| Mean | 0.652173913 | 0.597916667 |
| Variance | 0.041453538 | 0.048307841 |
| Observations | 69 | 80 |
| Hypothesized Mean Difference | 0 | |
| df | 146 | |
| t Stat | 1.563262848 | |
| P(T<=t) one-tail | 0.060077875 | |
| t Critical one-tail | 1.287376957 | |
| P(T<=t) two-tail | 0.120155751 | |
| t Critical two-tail | 1.655357345 | |

According to *Table 3: t-Test: Two-Sample Assuming Unequal Variances,* the analysis between 3000 level students and 4000 level students, the alpha of the test is 10% and the mean difference of 0.06 is statistically significant. T Stat is 1.38 with the p-value of 0.09. Thus H1b hypothesis is rejected. 3000 level students have better awareness of female discrimination in the accounting industry compared to 4000 level students.

*Table 3: t-Test: Two-Sample Assuming Unequal Variances*

|  | 3000 level | 4000 level |
| --- | --- | --- |
| Mean | 0.597916667 | 0.536458333 |
| Variance | 0.048307841 | 0.044326837 |
| Observations | 80 | 32 |
| Hypothesized Mean Difference | 0 | |
| df | 59 | |
| t Stat | 1.378023598 | |
| P(T<=t) one-tail | 0.086700026 | |
| t Critical one-tail | 1.296065725 | |
| P(T<=t) two-tail | 0.173400051 | |
| t Critical two-tail | 1.671093032 | |

Based on *Table 4: t-Test: Two-Sample Assuming Unequal Variances,* the analysis between 2000 level students and 4000 level students, the alpha is set as 1% for the t-test. The mean difference of 0.12 is statistically significant. The associated t Stat is 2.60 with a p-value of 0.006. Thus, H1c is rejected. The analysis indicates that as the level of study increases from 2000 level to 4000 level, the accuracy becomes lower.

*Table 4: t-Test: Two-Sample Assuming Unequal Variances*

|                               | 2000 level   | 4000 level   |
| ----------------------------- | ------------ | ------------ |
| Mean                          | 0.652173913  | 0.536458333  |
| Variance                      | 0.041453538  | 0.044326837  |
| Observations                  | 69           | 32           |
| Hypothesized Mean Difference  | 0            |              |
| df                            | 59           |              |
| t Stat                        | 2.596589845  |              |
| P(T<=t) one-tail              | 0.005933277  |              |
| t Critical one-tail           | 2.391228837  |              |
| P(T<=t) two-tail              | 0.011866554  |              |
| t Critical two-tail           | 2.661758752  |              |

Three t- tests indicate that each level of study is significantly different from the others and that the accuracy of the survey is statistically significant for each decreasing study level. All applicable hypotheses have been rejected. The assumption that as the level of study increases, the accuracy of the survey becomes higher is false.

The accuracy of each question for different levels of students is analyzed as well, refer to *Figure 1: Accuracy of Each Question Regarding Different Study Level*. For question 5 and question 6, 2000 level students have the highest average score compared to 3000 level and 4000 level students. More than half of 2000 level and 3000 level students believed that there were more females in top management in small CPA firms than in large CPA firms. However, only 38% of 4000 level students thought the same. 2000 level students and 4000 level students have the same score of 78% while 3000 level students only have an average score of 70% on question 7. No matter which group each student belonged to, they all tended to agree that there are more females who worked part-time and seasonally rather than worked full time in public accounting. For question 8, 3000 level students have the highest average score of 53%, compared to the scores of 2000 level students and 4000 level students as 51% and 38% respectively. Except for

4000 level students, just a little bit less than 50% of the students trusted that the majority of CPA firms have female targeted professional advancement programs. However, 62% of the 4000 level students indeed considered that a majority of CPA firms have those programs, which is opposite of the truth. For question 9, 3000 level students and 4000 level students have the same average score of 66% compared to 62% for 2000 level students. Even though the accuracy is approximately 60% for all students at different levels, the outcome confirms that a positive relationship is built between the level of study and the tendency of believing that there are more male accounting graduates with bachelor's and master's degrees. For the last question, with the level of study increases, the accuracy of question 10 increases. Overall, the accuracy of question 6 is the lowest among all the other questions, standing at 34%. The huge gaps between different study levels inform us that as the level of study goes up, they are more likely to agree that the turnover rate of females is smaller in smaller CPA firms than in bigger CPA firms. Students answered question 10 the most accurately, with an average score of 85%. Based on students' responses, no matter which level of study they were at, they were all aware that the gender distribution of new hires by CPA firms became smaller in 2014 than it was in 2010, especially for 4000 level students.



Figure 1: Accuracy of Each Question Regarding Different Study Level
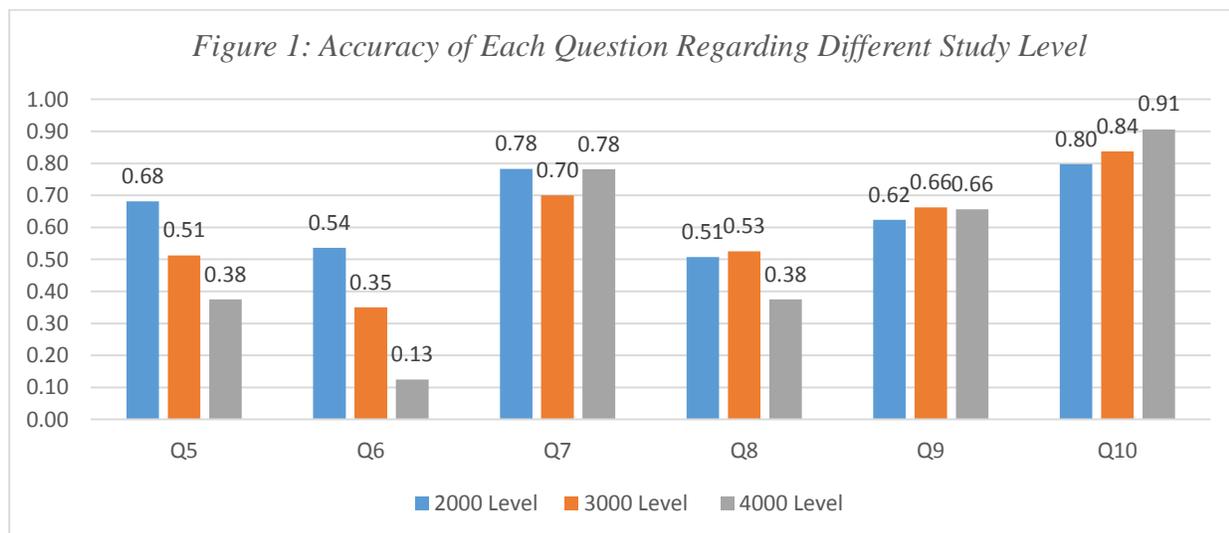
**Major – Accounting and Finance**

The next category that is going to be analyzed is the major - accounting and finance. For accounting students, the mean score is standing at 61.35% with a standard deviation of 0.22. The median score is 66.67% and the range is 0.83. The highest score is 100% and the lowest score is 16.67%. For finance students, the mean score is 59.74% with a standard deviation of 0.21. The median score is 66.67% and the range is 0.83. The highest score and the lowest score for finance students are the same as accounting students. *Table 5: Summary of Accounting and Finance Students Descriptive Data)* is provided:

*Table 5: Summary of Accounting and Finance Students Descriptive Data*

|  | Mean | Standard Deviation | Median | Range | Maximum | Minimum |
|---|---|---|---|---|---|---|
| Accounting | 61.35% | 0.22 | 66.67% | 0.83 | 100% | 16.67% |
| Finance | 59.74% | 0.21 | 66.67% | 0.83 | 100% | 16.67% |

*Additional detail may be found in the appendix Table 5 Detail.

One t- test was used to test if the mean difference is statistically significant. Based on *Table 6: t-Test: Two-Sample Assuming Unequal Variances,* the analysis between accounting and finance students, even though the mean difference is positive at 0.02 with 10% alpha, it is not statistically significant. The p-value is 0.32. Even though the mean of accounting students is greater than that of finance students, it is not statistically significant. H2 can't be accepted. Thus we cannot assume that accounting students know more than finance students do.

*Table 6: t-Test: Two-Sample Assuming Unequal Variances*

|  | Accounting | Finance |
| --- | --- | --- |
| Mean | 0.613505747 | 0.597435897 |
| Variance | 0.047149342 | 0.046781517 |
| Observations | 116 | 65 |
| Hypothesized Mean Difference | 0 | |
| df | 133 | |
| t Stat | 0.47886024 | |
| P(T<=t) one-tail | 0.316412194 | |
| t Critical one-tail | 1.656391244 | |
| P(T<=t) two-tail | 0.632824389 | |
| t Critical two-tail | 1.977961264 | |

Besides analyzing the mean difference between accounting and finance, the accuracy of each

question has been analyzed too; refer to *Figure 2: Accuracy of Each Question Regarding Major.*

For question 7, the result was quite different for accounting and finance students; for all the other

questions, the results are similar and within 5% variance. Accounting students answered question

7, 8, and 9 more accurately. More accounting students expected that there are more females than

males working part-time and seasonally as mentioned in question 7. For question 8, more

accounting students believed that most of the CPA firms do not have female advancement

programs. For question 9, more accounting students believed that there were more male

graduates with bachelor's and master's degrees in accounting. In contrast, finance students

answered question 5 and 10 more correctly. For question 5, finance students were more likely to

think that female participation in top management is higher in small CPA firms than in large

CPA firms. Also, more finance students tended to think that the gender distribution was more

equal in 2014 than in 2010 as stated in question 10. The accuracy was the same for both

accounting and finance students on question 6.  Regardless of which major they were, accounting

and finance students all answered that the female turnover rate is higher in smaller CPA firms.

However, fewer than 50% of the students answered question 6 correctly while the accuracy for

all the other questions was higher than 48%.



*Figure 2: Accuracy of Each Question Regarding Major*
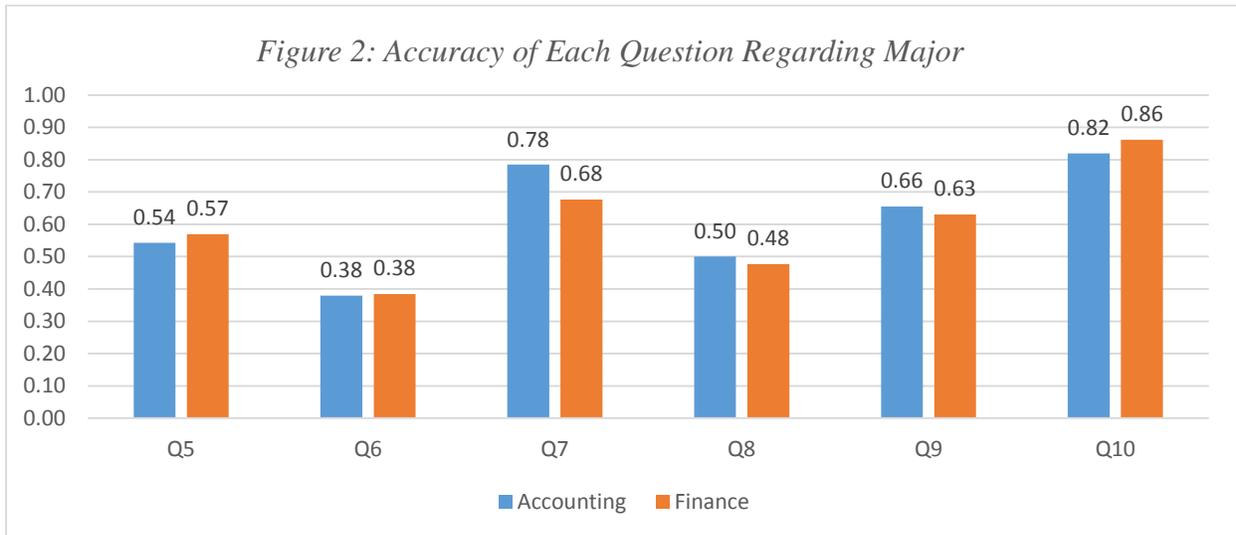
**Gender – Female and Male**

After the analysis was being done for study level and major, gender is the last

categorization that is going to be taken into consideration. The mean score for female students  is

64.25% with a standard deviation of 0.20. The median is 0.67 and the range of the score is 0.83.

The highest score is 100% and the lowest score is 16.67%. For male students, the mean score is

58.96% with a standard deviation of 0.20. The median is 0.67 and the range is 0.83. The highest

score is 100% and the lowest score is 16.67%. *Table 7: Summary of Female and Male*

*Descriptive Data)* is provided:

*Table 7: Summary of Female and Male Descriptive Data*

|  | Mean | Standard Deviation | Median | Range | Maximum | Minimum |
|---|---|---|---|---|---|---|
| Female | 64.25% | 0.20 | 0.67 | 0.83 | 100% | 16.67% |
| Male | 58.96% | 0.20 | 0.67 | 0.83 | 100% | 16.67% |

*Additional information may be found in the appendix Table 7 Detail.

In order to test if the mean difference is statistically significant, the t-test was used to analyze female and male students. Based on *Table 8: t-Test: Two-Sample Assuming Unequal Variances,* the mean difference between female and male students is 0.05, which is statistically significant at a level of 10%. Related t Stat is 1.62 with a p-value for one tail test of 0.05. H3 hypothesis can be accepted. Consequently, female students have a better understanding of female discrimination than male students do.

*Table 8: t-Test: Two-Sample Assuming Unequal Variances*

|  | Female | Male |
|---|---|---|
| Mean | 0.642473118 | 0.589636 |
| Variance | 0.03993331 | 0.050278 |
| Observations | 62 | 119 |
| Hypothesized Mean Difference | 0 | |
| df | 137 | |
| t Stat | 1.61786413 | |
| P(T<=t) one-tail | 0.05399599 | |
| t Critical one-tail | 1.287761534 | |
| P(T<=t) two-tail | 0.107991979 | |
| t Critical two-tail | 1.65605208 | |

Based on *Figure 3: Accuracy of Each Question Regarding Gender,* it is not hard to see that question 10 has the highest accuracy. Despite the gender, on average, 82% of the students

agreed that the gender distribution of new hires became smaller in 2014. The second question

with the most accuracy is question 7. On average, 78% of the students believed that females are

the main part-time and seasonal workforce for public accounting firms. Students answered

question 6 the least accurately. On average, 60% of the students believe that the turnover rate for

females is higher in bigger CPA firms, however, it is not true. For question 8, half of the female

and male students tend to agree with each other that most CPA firms do not have female

advancement programs. The accuracy for question 5 from female and male students is almost

equivalent. However, female students are more likely to trust that there are more females in top

management in smaller CPA firms. 68% of the female students and 63% of the male students

believed that there are more male graduates with accounting bachelor's and master's degrees

(question 9).



Figure 3: Accuracy of Each Question Regarding Gender
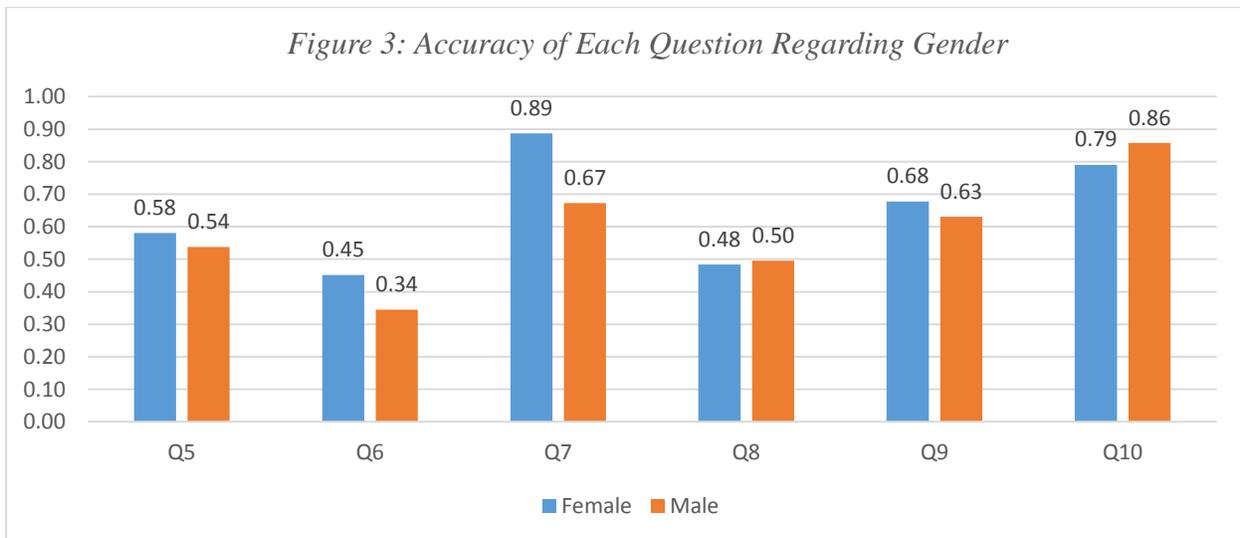
**<u>Conclusion</u>**

As with all research, this study has some limitations. Since the comparisons were made between different categorizations, the risk associated with other variables should be minimized. Hence, students' GPA should be taken into consideration because students' GPA reflects the knowledge they have gained from classes. Also, the participants are all from the Walton College of Business; as a result, the size of the sample and the geography limit the generalizability of the results. Future research may need to consider giving the survey to multiple universities, majors, and geographical regions.

By analyzing the survey results, not a single student answered the survey entirely wrong. 16 students were able to get 100% on the survey with 10 of 2000 level students, 4 of 3000 level students, and 1 of 4000 level students receiving 100%. Therefore, the students have some basic knowledge of female discrimination before they enter the job market.

Yet, it is surprising the 2000 level and 3000 level students had better scores than the 4000 level. It is possible that, with the fast development of information era, 2000 level students are the ones that have more contact with the most updated information and are more willing to accept the truth of the reality, or maybe because younger people have a different perspective.

This is also an issue that 4000 level students should be alerted of. Question 6 talked about female turnover rate, and most people answered this question as opposite to the fact regardless of study level, major, and gender. Only 13% of the 4000 level students and 45% of the female students believed that the truth that the turnover rate for females is higher in smaller CPA firms. This belief maybe an important factor that prevents graduating female seniors to consider entering bigger CPA firms.  The possible solution could be to have more education programs established within the university program or built into the curriculum. The university should not

only focus on improving technical skills, but also focus on preparing graduates to enter the job market and to not think about gender as a negative factor when seeking jobs.

Overall 84% of the students thought the gender distribution of new hires by CPA firms in 2014 was more equal than in 2010. They have continuous hope for shortening gender distribution of new hires. Society has done a good job of raising awareness of female discrimination and has been trying to solve such problems. As the next generation, we should take the responsibility of revealing gender discrimination problems and discussing it openly and coming up with a solution. Just like more and more females are willing to and have more support from society to work outside of the house, in the future, the salary gap between the same qualified females and males will be reduced, and more females will be in the top management and  CEO positions. To reach that desirable point, CPA firms should consider establishing programs, policies, and practices for female professional advancement to a greater extent.

What we believe is not always equal to the facts, the results tell us to not let perceptions misguide or mislead the path that we are about to take. As mentioned before, the perception that females cannot be a great leader is the key barrier that stops female advancement. The old ideas that prevent female advancement should be abandoned, and diversifying the top management with more females is a great way to build a better and stronger company.

**Appendix -** *Survey: Gender Diversity in Accounting (with correct response)*

Thank you for helping me with my honor thesis research. Participation is voluntary and refusal to participate will not result in any penalty. All the responses are anonymous. Do NOT write your name on the survey. If you have answered this survey during another class, do NOT complete this survey. For each question, please circle your answer.

1. Please indicate your major

   Accounting          Finance          Double major in Accounting and Finance          Other

2. Please indicate your minor

   None          Accounting          Finance          Other

3. Please indicate your gender

   Female          Male

4. Please indicate your student classification

   Freshman          Sophomore          Junior          Senior          Graduate Student

5. In your opinion, are there more females in top management in small CPA firms (revenue between $1 to $5 million) than in large CPA firms (revenue above $25 million)?

   <u>Yes</u>          No

6. In your opinion, is the turnover rate for females higher in smaller CPA firms (revenue between $1 to $5 million) than in bigger CPA firms (revenue above $25 million)?

   <u>Yes</u>          No

7. In your opinion, are there more females than males who work part-time and seasonally rather than full-time in public accounting?

   <u>Yes</u>          No

8. In your opinion, do a majority of CPA firms have programs, policies, or practices that are targeted at the advancement of female professionals?

   Yes          <u>No</u>

9. In your opinion, since 2010, have there been more bachelor's and Masters' female accounting graduates than male accounting graduates?

   Yes          <u>No</u>

10. In your opinion, was gender distribution of new hires by CPA firms in 2014 more equal than in 2010?

    <u>Yes</u>          No

*Table 1 Detail: Comparison between 2000 level, 3000 level, and 4000 level students*

| 2000 level | | 3000 level | | 4000 level | |
|---|---|---|---|---|---|
| Mean | 0.652173913 | Mean | 0.597916667 | Mean | 0.536458333 |
| Standard Error | 0.024510731 | Standard Error | 0.024573319 | Standard Error | 0.037218459 |
| Median | 0.666666667 | Median | 0.666666667 | Median | 0.583333333 |
| Mode | 0.666666667 | Mode | 0.666666667 | Mode | 0.666666667 |
| Standard Deviation | 0.203601419 | Standard Deviation | 0.219790448 | Standard Deviation | 0.210539395 |
| Sample Variance | 0.041453538 | Sample Variance | 0.048307841 | Sample Variance | 0.044326837 |
| Kurtosis | -0.569308874 | Kurtosis | -0.766240493 | Kurtosis | -0.349327128 |
| Skewness | -0.128616726 | Skewness | -0.177571119 | Skewness | -0.235534956 |
| Range | 0.833333333 | Range | 0.833333333 | Range | 0.833333333 |
| Minimum | 0.166666667 | Minimum | 0.166666667 | Minimum | 0.166666667 |
| Maximum | 1 | Maximum | 1 | Maximum | 1 |
| Sum | 45 | Sum | 47.83333333 | Sum | 17.16666667 |
| Count | 69 | Count | 80 | Count | 32 |

*Table 5 Detail: Comparison between accounting and finance major students*

| Accounting | | Finance | |
|---|---|---|---|
| Mean | 0.613505747 | Mean | 0.597435897 |
| Standard Error | 0.020160849 | Standard Error | 0.026827517 |
| Median | 0.666666667 | Median | 0.666666667 |
| Mode | 0.666666667 | Mode | 0.666666667 |
| Standard Deviation | 0.217138992 | Standard Deviation | 0.216290354 |
| Sample Variance | 0.047149342 | Sample Variance | 0.046781517 |
| Kurtosis | -0.386659552 | Kurtosis | -0.8946368 |
| Skewness | -0.249878093 | Skewness | 0.029319399 |
| Range | 0.833333333 | Range | 0.833333333 |
| Minimum | 0.166666667 | Minimum | 0.166666667 |
| Maximum | 1 | Maximum | 1 |
| Sum | 71.16666667 | Sum | 38.83333333 |
| Count | 116 | Count | 65 |

*Table 7 Detail: Comparison between female and male students*

| Female | | Male | |
|---|---:|---|---:|
| Mean | 0.642473118 | Mean | 0.589635854 |
| Standard Error | 0.025378842 | Standard Error | 0.020554853 |
| Median | 0.666666667 | Median | 0.666666667 |
| Mode | 0.666666667 | Mode | 0.666666667 |
| Standard Deviation | 0.199833205 | Standard Deviation | 0.224226979 |
| Sample Variance | 0.03993331 | Sample Variance | 0.050277738 |
| Kurtosis | 0.252468697 | Kurtosis | -0.828625454 |
| Skewness | -0.418870571 | Skewness | -0.018091493 |
| Range | 0.833333333 | Range | 0.833333333 |
| Minimum | 0.166666667 | Minimum | 0.166666667 |
| Maximum | 1 | Maximum | 1 |
| Sum | 39.83333333 | Sum | 70.16666667 |
| Count | 62 | Count | 119 |

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