ACCOUNTING STUDENTS’ PERCEPTIONS AND THE HIDDEN TRUTHS OF GAINING EMPLOYMENT

How high must my GPA be? Does it matter that I failed my history course? These are just a few of the questions often posed by students seeking employment upon graduation. These concerns become more pronounced for students hoping to be selected by Chartered Accounting firms, firms that historically skim the “cream” from the graduating class and carefully scrutinize each and every applicant. As accounting educators, we often feel at a loss when trying to offer the appropriate response in terms of what characteristics and skill sets are most desirable to CA recruiters. Limited academic literature on the topic leaves instructors without a clear understanding of what advice to offer these prospective accounting professionals.

The purpose of our study is to determine those employee attributes of importance to CA firm recruiters and the degree to which these recruiters perceive current graduates to be meeting these criteria. The study also examines whether students can properly distinguish those attributes of greatest importance to recruiters and the degree to which graduates meet these criteria. The study provides information for faculty and staff, which will better equip them to deal with students’ queries regarding careers as professional accountants.

The results identify the importance for students to attain the highest grade point average possible, as this is a consideration of CA firms in the hiring process. However, as this study demonstrates, it is also important that they develop other attributes to complement their knowledge in the profession. Differences were noted when analyzing recruiters’ results based on a variety of firm characteristics, suggesting that there is not a common set of attributes that will ensure success for a graduate. The gap in expectations and deliverables that were found, suggest a need for increased cooperation between professionals and educators.

Evidence shown also advises students to consider the type of organizational structure most suitable for their skill set. The recruiters’ results compared on a national versus non-national basis demonstrate that there are critical differences in these two arenas. The skill sets also vary based on the actual number of students being hired by a firm on a yearly basis. One can infer that this is related to the actual size of the firm; however, further research would have to be conducted to support such a claim.