

The CPA-Presumption: Student Perceptions of the Relative Weight Given to Public Accounting versus Private Accounting in the Classroom

Dr. H. Anthony Crossman
Department of Accounting
Koppelman School of Business
Brooklyn College of the City University of New York
email: ahcrossman@brooklyn.cuny.edu

ABSTRACT

While there is debate among accounting educators as to whether there is sufficient time to address needed material, students prefer their professors to spend more time on career advice. Students value and depend on their professors' career advice in making their career choice. This is especially true of deciding to pursue a career in public or private accounting, which affects the decision to sit for the CPA exam. Accounting students appear to believe there is a bias in favor of public accounting by their instructors. Does this perceived bias actually influence student career choice and to what extent? This research demonstrates that students believe that accounting professors mention public accounting more often and influence their career choice, although the effect may be moderate. Moreover, these perceptions do not appear to be different across major, age, gender, and ethnicity.

Keywords: private accounting, public accounting, accounting education, career choice, student satisfaction, CPA

1.0 INTRODUCTION

Accounting students face a key vocational choice that directly impacts the way they structure their education, and that will have lasting impact on their careers. This is the choice about whether they should meet the basic requirement for work in public accounting by preparing for and passing the CPA exam, or instead meet the demands of private accounting, which has no such requirement. A public accountant in the United States is one who “works with a range of clients to prepare financial documents that an individual or corporation is required to disclose to the public,” while a private accountant typically “deals with the financial information of the specific company they work for, usually preparing or analyzing reports for an internal manager” (Erstad, 2018). Moreover, public accountants are required to hold an active CPA license; whereas private accountants do not have to hold such a license albeit many do. A career that fits student preferences and aptitudes lessens the demands and stress that accompany many professions. Vocational support can assist students and professionals alike to choose a career that enriches their work life, which explains the substantial level of support already in place in educational institutions. But does this support extend to the critical public vs. private accounting decision?

The relevance of vocational support in helping to make this key decision should not be underestimated. Although critical to their future, students may lack a sound understanding of the differences between public accounting and private accounting.

Could this be due to a general presumption that the CPA exam will be taken and that students will eventually work in public accounting, in effect keeping students in the dark about the world of private accounting? Are professors, given their central role as mentors and career guides, inadvertently complicit in perpetuating this status quo?

This paper begins to examine the question of educational presumptions toward public accounting vs. private accounting. This research also looks at the particular contours of such presumptions in the way it might vary by student characteristics such as age, gender, and ethnicity/race. Fearfull and Kamenou (2005) found that “minority, and especially African Americans, have not been entering the accounting profession” proportionate to their college or societal representation. “Our data suggests strongly that organization are institutionally, both sexist and racist,...and has clear and potentially detrimental implications for ethnic minority,” p. 896. This provides support for Glover, Mynatt, & Schroeder (2000) whose research suggests a lack of commitment to diversity and the proverbial glass ceiling as a plausible explanation for the dearth representation of African American in general and African American women in particular. These research streams are in line with the AICPA findings of underrepresentation of ethnic minorities.

The findings herein may be salient to academics, degree aspirants, and career guidance professionals. Prospective employers may also derive benefits, since students with strong career path convictions may enjoy greater job satisfaction, offer long-term commitment, and yield greater productivity. These outcomes are net positives for all vested parties.

The remaining sections of the study provide a literature review, research objectives, research methods, results and data analyses, discussion, conclusion, and limitations and recommendations.

2.0 LITERATURE REVIEW

Many students, including eventual accounting majors, enter post-secondary education without a firm conviction of which academic track to pursue – let alone the day to day life in a profession. Much research has examined factors college students consider in deciding to major in accounting in college and as a career. This includes research on extrinsic and intrinsic factors influencing students’ career choice (Shumba, A., Naong, M., 2012; Demagalhaes, R., Wilde, H., & Fitzgerald, L. R. 2011; Uyar, A., Haydar, A., & Kuzey, C., 2011; Barsky, N., Catanach, A., & Kozlowski, B., 2003). Yet very little has looked at the 150-hour requirement for the CPA, which compels students to face an inescapable choice about whether they should prepare to exit college ready to work in public accounting—i.e. with a CPA— or with a different degree suitable for work in private accounting. This requirement is established by the American Institute of Certified Public Accountants (AICPA), which is the most prominent accounting member organization in the world and a major standard setting body within the accountancy profession. The AICPA asserts that to obtain the required body of knowledge and to develop the skills and abilities needed to be successful CPAs, students must complete 150 semester

hours of education. As a result, all U.S. states now require 150 semester hours of college education to obtain the CPA license. To earn a four year (bachelors) degree in the United States, students must complete at least 120 semester hours. Apart from the core accounting requirements, states, colleges, and universities have remained silent on the composition of courses for the 30 hours beyond the 120 hours.

To appreciate the choice students must make, some of the basic distinctions between the two career paths is worthy of mention. Perhaps the easiest way to understand the distinction between public accounting and private accounting is to think of public accountants as "external" accountants and private accountants as "internal" accountants. The most substantive criteria in determining public vs. private accounting deals with who is ultimately served by the work the accountant performs. If the work is being performed strictly for the benefit of a specific company, it is safe to conclude that this is a function of private (internal) accounting. If the work being performed is done to satisfy regulatory requirements for transparency, then this can be said to be public (external) accounting (<https://www.accountingedu.org/public-vs-private-accounting.html>, 2018).

The accounting profession remains attractive and promises diverse career options. At the same time, fewer students pursuing accounting education are willing to take the 150 college credit hours needed to become a CPA, as compared to the 120 hours to earn a standard accounting degree. According to the American Institute of Certified Public Accountants (AICPA), only one third of all students who are enrolled in a bachelor's degree program sit for the CPA exam. Of that number, only 44% pass the exam. The AICPA study suggests that nearly two-thirds of accounting students show no interest in becoming CPAs. The CPA is commonly considered an essential "checkmark" that all accounting students should have under their belt. So what underlies students failing or opting out of the CPA? Are students acting against their own interests? Or are they incapable/poorly prepared? Or might this situation actually reflect the most rational choice available to students, who in effect are applying a cost/benefit analysis to their futures? Allen and Woodland (2012) concluded that the 150-hour requirement to become a CPA indeed affects the number of candidates taking and passing the exam, and that students were not generally in support of the 150 hours (Bierstaker, 2004).

Private accounting does offer much in its favor over public accounting for many accounting students. In fact, these opportunities are no longer limited to national boundaries. Given this new trend, in the process of guiding students, professors need to challenge students to think internationally when making career choice and that those opportunities will not always be in the area of public accounting. More schools are focusing on international education and the careers in accountancy are high on the list. According to Sikkema and Sauerwein (2015), globalization has profoundly impacted the accounting profession. Hence, students' choices are not limited to where they live and go to school.

Public accounting “can be unappealing for those who don’t want to deal with the stress of 60-hour minimum work weeks during a months-long span” (Norfleet, 2016, para. 6). In addition, the CPA may not be essential to success in the field: “While the general consensus is that starting out in public accounting to gain a wide base of experience is a smart choice, many accountants begin in private accounting and enjoy long, successful careers” (Half, 2017, para. 8). In fact, the opportunities available in private accounting are more plentiful and more diverse, and in many cases, more lucrative. Patterns in the working world also point to the importance of private accounting. Hurt (2007) notes that merely one third of new accounting graduates go on to work in public accounting and approximately 80% of those headed for the exit for private accounting (corporate, government, and non-profit), once they had obtained licensure. The fact that Hurt’s research failed to consider that many states require students to work at a CPA firm to receive certification suggests that some students might not have had any intention of working as a public accountant beyond certification. In his survey, Gonzalez (2017, para. 9) reports that “99.07% of survey respondents have worked for an accounting firm, and of those, only 3.6% stayed in public accounting for 16 years or longer. The majority — nearly 40% — spent 1-3 years in public and 31% put in 4-6 years.” He found public accounting firms obviously attracted workers, but retaining them seems problematic given accountants’ interests. In terms of rationale for abandoning the public accounting arena, the majority cited better quality of life as the primary reason, while others cited better pay.

Despite the potential benefits and popularity of private accounting, evidence suggests students lack fundamental and/or practical knowledge about the working world in college, and about the differences between private accounting and public accounting. DeZoort, Lord, & Cargile (1997) found differences in the attitudes between students and professors on several attributes of work experience in public accounting. Professors, with all their experience, were significantly more optimistic than their students regarding workload, chances for adequate training, and promotion into supervisory positions in public accounting. It is not clear whether the students’ opinions were merely suspicions or based on fact. But both groups agreed that more classroom time and effort was needed to discuss practical work experience in public accounting. Lack of knowledge can lead to misconceptions and will affect career decisions. This author (Crossman, 2017) found that a set of students in one study switched ideas about their career preference from public to private accounting when clear distinctions between the two were placed before them. This points to the importance of adequate vocational training.

Vocational training is an important obligation

The CPA credential undoubtedly retains its value as a valuable element in the careers of many accountants. But the discussion above concerning the interest in and practical attractions of private accounting has important implications for the vocational training of what are generally curious and highly-impressionable students. Apart from knowing that they wish to pursue a career in accounting, many students have no idea which area of accounting is right for them (Hurt, 2007; Chand, et al., 2014). Yet career selection is a

key determinant in career fulfillment (Bandura, et al., 2001; Irshad & Naz, 2011; Nicodemus, 2011; Russo & Kaynama, 2012; Watson, et al., 2010; Zaidi & Iqbal, 2011). Lacking knowledge about the role of the CPA exam, career categories, and the practical day-to-day experience of work, students rely on what they learn in the classroom for this information. Here professors play a key role, for after all, “the teacher–student relationship is a mentoring one” (Singham 2007). It is fairly well established that in accounting, as arguably in most professions, the actions of professors in the classroom influence career choice in sometimes subtle, but always substantial, ways. Research demonstrates a positive correlation between faculty advisement and not only students' academic performance, intellectual curiosity, and interpersonal skills, but also the “development of educational and career goals” (Alexitch 1997, p. 333). Students “often rely on their university professors as a source of advice on their education and careers,” (Alexitch, 1997, p. 333). While accounting academics are not career counselors, and while vocational assistance available outside of class can play an important role, nevertheless, the influence of in-class guidance by professors (vocational or otherwise) should not be underestimated: “Students value tutelage from their professors, but they may even value guidance more” (Singham 2007). DeZoort et al. (1977) suggest that students look to accounting faculty as a major influence in their development of perceptions about the public accounting work environment.

“In recent years, various forms of career guidance and career counseling have become more prominent and better serviced in most universities throughout the world” (Sun & Yuen, 2012 p. 202). Career guidance helps students to ascertain major and career path (Parks, Rich, & Getch, 2012). This approach benefits students and societies alike. Johnson (2014) explored the experience of 16 mid-career public accountants who responded to open-ended questions contrasting the academic experience of these accountants with their practical experience. One respondent wrote about the nature and importance of the professor’s advice, “my professor got to know me as a person so that she could then give me beneficial advice on where to start after college” (p. 112). As Johnson notes: “While most accounting graduates ultimately find employment in practical fields, they receive most of their accounting education from academic educators, not, practitioners” (p 113). As indicated in another response, students may in fact expect career guidance in class: “professors should provide students with a step by step roadmap of what they need to do to become partner of a Big 4 accounting firm or executive at a large company” (p. 112). Despite its importance, many professors may not be fully cognizant of the magnitude of their influence in class. Another study found that “faculty members underestimate the importance students place on professors' information about future work environments” (DeZoort, Lord, & Cargile, p. 293). Another student in the Johnson (2014) study suggested that “professors should provide students with a step by step roadmap of what they need to do to become partner of a Big 4 accounting firm or executive at a large company” (p. 112).

Benefits of Career Advice

The accounting degree is one of the most flexible degrees within the business arena. It offers students dozens of career paths while providing them with a marketable skill.

Unfortunately, far too many accounting students are unable to identify accounting careers outside of becoming a public accountant, which often means becoming an external/public auditor. As an accounting professor who has taught an array of accounting courses at several universities, this author has experienced firsthand the inability of students at these institutions to identify the many job opportunities that are available to them with an accounting degree. As a result, they are ill prepared to conduct an effective job search. A keen understanding of this knowledge would help students to make a career choice that is more suitable to their personality.

To this extent, schools in general and accounting professors in particular need to highlight these alternatives to students. For example, every school should make it mandatory for students to take some sort of personality profile test to help students to self-identify the types of jobs that fit them. Also, professors who teach the core accounting courses should regularly apprise students about the array of jobs, other than the obvious (a public auditor), that are available in the field. These activities (personality test and increased awareness of job optionality) will cause students to begin early assessment of which path may be more suitable for them.

Ponemon and Schick (1998) argue that while passing the CPA exam is a good tool for measuring core technical competency of accounting, it does not lead to mastery of accountancy. Among the various reasons they provided is that too much reliance on the CPA exam to measure competency runs the risk of diminishing the relevance of international accounting framework in the accounting curricula. “The vast majority of today’s accounting majors are not seeking long-term career in the public accounting profession” (Ponemon & Schick, 1998, p. 422). That assertion remains as relevant today as it did then. Therefore, accounting educators ought to place more emphasis on informing students about other career alternatives within the profession as well as let students know that the respect for the accounting degree transcends accountancy and wield significant marketability outside the profession.

The CPA-Presumption

Given the classroom and instructor in college serve as a prime resource that a majority of students have for career choices, omissions in conveying the full range of occupational choice between public and private accounting—along with the implication of such a choice on coursework geared toward taking the CPA exam—indeed would be regrettable. Yet there is reason to believe in a “CPA-presumption,” that is, the assumption and environment suggesting that students should get on the CPA track in college if at all possible.

Certification does seem to provide “a distinct advantage in the job market” (Coe and Delaney, 2008). But is, or should, this advantage be strictly tied to the certification associated with public accounting, the CPA, or might it extend to others suitable for private accounting, like the CMA, CIA, CISA, and CFE? Coe and Delaney (2008) found that 89% of schools studied considered the CPA in their curriculum design, while only 39% considered the CMA (which potentially could be incorporated into a less stringent 120-hour curriculum while still in college).

Arguably the CPA-presumption is structurally embedded in accounting departments. The certification has been actively supported by the Big 8 accounting firms (Corey and Huttenhoff 2011). In the curriculum, many universities structure their accounting programs with the aim of preparing students for a public accounting career (Tatikonda, 2004, Correy and Huttenhoff 2011)). According to Deines and Valentine (2007), “Intermediate Accounting I and II are the first courses accounting majors face, and they are proudly proclaimed ‘weed out’ courses...the GAAP focus creates the impression that, due to its rigor and location in the curriculum, financial accounting *is* accounting, and that the other functional areas, such as information systems, tax, managerial reporting, are secondary in importance” (original emphasis, p. 34).

Coe and Delaney (2007) found certifications tend to be promoted to the same extent that faculty members possess the certification. They found that 97% of schools studied had faculty possessing the CPA, and 94% of their colleges had curricula supporting the CPA. This compared to schools having 64% IMA faculty and having curriculums with 61% promotion of the IMA (Coe and Delaney 2008, p. 49). Thus the CPA-presumption of professors quite possibly might reflect a subconscious bias, perhaps attributable to faculty background and indoctrination. Such a CPA bias would likely impact in-class instruction in various ways. In one study suggesting greater efforts bringing professional accountants into the classroom, 90% were CPAs, and the CPA exam was an important focus (Metrejean, Pittman, and Zarzeski 2002). But the extent to which professors consciously or unconsciously support the CPA program for students lies beyond the scope here. Rather, any such bias instead is examined in this study through its effects. Most basically, as a starting point, this research examines the impression students have received about whether a bias towards public or private accounting exists.

This study on a more general level serves to answer DeZoort, Lord, & Cargile’s (1997) call to further investigate student opinions. An analogous study to theirs comparing and contrasting understandings of the private accounting environment between professionals and students is worthy for future research.

3.0 RESEARCH

3.1 Hypotheses

The fundamental questions for this research are:

1. Is there more investment in class in the topic of public accounting as compared to private accounting as perceived by students?
2. Do students find the level of investment in one or the other satisfactory? How does this vary by CPA interest? How does this vary by student profile (major, age, year in school, gender, and ethnicity)?
3. What is the relation between the weight given and student stated interest in one or the other? Are the two in agreement or out of line?

3.2 Research Methodology

A questionnaire was designed to capture critical respondent perceptions that could contribute to career choice. The survey solicited information about the perceived attention bias of accounting professors toward types of accounting. The survey was also structured to determine the extent to which professors provide career guidance during lectures and students' satisfaction with such guidance.

3.3 Survey instrument and data analyses

A single-page survey with 15 questions was designed (see appendix 1). The survey was developed by the researcher specifically for this study. The survey took approximately five minutes to complete. Five of the 15 questions collected demographic data. The other 10 questions were designed to determine students' perception of professor preference for private or public accounting, professors' influence on students' career path preference, and to determine if professors incorporate general career guidance to students. The researcher used the Statistical Package for the Social Sciences (SPSS) software to analyze the data.

The survey instrument was administered to accounting students who were enrolled in a managerial or higher level accounting course at a four-year New York City institution. Twelve accounting professors agreed to allow students to participate in the survey. All surveys were administered and collected by the author. The opportunity to participate in the survey was not extended to students who were enrolled in introductory financial accounting because, according to historical data, most are not accounting majors. Students were advised before the survey was administered that participation was voluntary and anonymous. They were also informed that participation would not have any impact on course outcome and that the instrument would take approximately five minutes to complete. All surveys were collected immediately after completion. The participants were undergraduate students. All the participants, except for twenty-five who were evening students, attended class during the day. Three hundred surveys were administered and 219 (73 percent) were completed. Table 1 outlines the profile of respondents. Most were accounting majors (79%); older than traditional undergraduates, mostly Seniors (49%); slightly more females (54%); and with mixed ethnicity (only 31% White).

**Table 1 Profile of Survey Respondents
By Major**

Major	Frequency	Percent
Accounting	172	78.9
Business	24	11
Finance	5	2.3
Other	17	7.8

By Age

Age	Frequency	Percent
18 – 20	33	15.2
21 – 23	79	36.4
24 – 26	31	14.3
27 – 29	32	14.7
30 and over	42	

By Academic Status

Academic Status	Frequency	Percent
Sophomore	31	14.4
Junior	78	36.3
Senior	106	49.3

By Gender

Gender	Percent
Male	46.1
Female	53.9

By Ethnicity

Ethnicity	Frequency	Percent
White	67	30.6
Asian	72	32.9
Black	31	14.2
Hispanic	27	12.3
South Asian/ Indian	4	1.0
Other	16	7.3

3.4 Ethical considerations

As the survey collected demographic data, participation was strictly voluntary and anonymous. Hence, participants' personal information is not at risk. Participants were given the opportunity to opt out and were advised that use of the information was for the express purpose of the study. The researcher adhered to Internal Review Board (IRB) protocols by securing approval to move forward in administering the survey. The IRB was given a copy of the instrument and a detailed description of the study. Participants' confidentiality is ensured, as no personal information that could identify the subjects was collected.

4.0 RESULTS

Tables 2-4 show tests for the first question. The One Sample Chi-Square test was used for these tests a measure of goodness of fit. The specified population here is an equal distribution (i.e. sample size/number of choices), that is, all choices are equal in number. Table 2 indicates that students perceive that public accounting is mentioned in class significantly more often than private accounting.

Table 2
Accounting Most Mentioned by Professor

	Observed N	Expected N	Residual	X^2 (d.f.)
Public	170	54.5	115.5	330.91**(3)
Private	28	54.5	-26.5	
Government	14	54.5	-40.5	
Other	6	54.5	-48.5	
TOTAL	218			

**= $p < .01$

Table 3 indicates that most students believe professors to have some influence on their career path choice, and nearly 20% believe professors to have great influence in that choice.

Table 3
Professor's Influence of Career Choice

	Observed N	Expected N	Residual	X^2 (d.f.)
Great influence = 4	72	54.5	17.5	71.248**(3)
Some Influence = 3	94	54.5	39.5	
Little to no influence = 2	40	54.5	-14.5	
No influence = 1	12	54.5	-42.5	
TOTAL	218			

**= $p < .01$

Table 4 strongly indicates that students believe professors should spend more time in career guidance.

Table 4
Satisfaction with Time Spent on Career Guidance

	Observed N	Expected N	Residual	X^2 (d.f.)
Very Satisfied = 5	18	43.6	-25.6	61.404**(4)
Satisfied = 4	52	43.6	8.4	
Neither Satisfied/Dissatisfied = 3	73	43.6	29.4	
Somewhat Dissatisfied = 2	60	43.6	16.4	
Somewhat Dissatisfied = 2	15	43.6	-28.6	
TOTAL	218			

**= $p < .01$

Table 5 shows correlation of Career Choice.

Table 5
Correlation of Career Choice, Most Mentioned, and Professor Influence

	1	2	3
Career Choice			
Most mentioned	.109	–	
Professor influence		201**	.107

With respect to the remaining questions, there are no significant differences by gender or ethnicity in satisfaction with the amount of time accounting professors spend providing career advice, nor preference for more or less time in career guidance. It should be recognized, however, that correlation analysis shows less certitude. Examining the coefficients in Table 5 shows that student career choice is significantly correlated with most mentioned (by professor) and professor's influence (as perceived by students). The coefficients, however, are moderate, .109 and .169, respectively.

5.0 CONCLUSION

Are accounting educators simply teaching students how to become Certified Public Accountants (CPAs), or are they also preparing students to make suitable career choices that complement their own preferences? This research suggests that students do perceive accounting professors to have a bias in favor of public accounting. The study also examined if gender and ethnicity are predictors of students' perceptions, but found no such evidence.

6.0 IMPLICATIONS

Combining indications of lukewarm student interest in public accounting with a systemic bias in its favor, we must ask: is the 150-hour CPA requirement may be functioning as a unreciprocated expectation that only serves to distract from the rewards private accounting can offer to many accounting students? The study affirms the finding (Johnson, 2014) that students expect accounting professors to offer career guidance during class lectures. Students welcome career advice from instructors. Students' desire to receive career counseling from professors should not be ignored.

Accounting educators must spend more time differentiating the distinctions between public and private accounting and the career opportunities that are available in the two broad branches. Crossman (2017) found that many students were unable to name the two broad categories of accounting. This implies that educators may want to emphasize the distinctions between the two broad accounting branches. Students' understanding of the distinction may lead to better career choice decisions, which may also lead to more satisfying accounting careers.

Accounting educators may want to apprise students of industry data that suggest that accounting graduates largely choose to work in the private rather than the public branch of accounting even if they commence their career in the public accounting arena.

Schools seem to emphasize preparing students to become CPAs rather than becoming accountants. Hence, students view a career in public accounting as more appealing and rewarding than a career in private accounting.

Whether or not professors want to wear the mantle of “great influencers,” students believe that they are and, not only value, but desire career counseling from their professors. Since students may find it challenging to openly express this ideal, professors must avail themselves to students by letting them know that they are accessible to talk about career choice, provide assistance in reviewing resumes and writing letters of recommendation, and provide other responsibilities of mentorship. Professors must recognize that they must be seen as approachable and accessible, and that it is not sufficient to deliver a lecture, then scurry out of the classroom. Despite demands on scarce instructional time, professors should be cognizant of student preferences. Educators must be conscientious about their social responsibilities to students. It is not sufficient to merely focus on rudimentary materials that are presented in textbooks. Surely, students must be exposed to the underlying fundamentals of the subject. Of equal importance is the social component of developing students as complete human beings.

Moreover, cultural differences may factor significantly in student attitudes, performance, and career choice, both in the US and abroad. Auyeung and Sands (1997), for example, found differing attitudes toward career choice based on whether students had a background tracing to more collectivist societies or to more individualist societies. A de-emphasis on presumed certifications like the CPA might help the CPA from being an inadvertent barrier to the higher echelons of the profession for some students. It should be noted that in the US, accounting graduates are predominantly white, a statistic that trends upward to 70 percent white for new hires and 78 percent in the professional ranks (AICPA). Similarly, whites constitute 88 percent of Certified Public Accountants. The relationship between bias and cultural background deserve more research.

The first layer in the accounting curriculum should involve assisting students to determine if they possess the aptitude, interest, and discipline for an accounting career. As a further development of this exercise, career counselors at colleges and universities could help students identify at least three career path preferences by administering compatibility instruments (Hurt, 2017). This approach may lessen students switching between majors, or worse, finding themselves too vested in career path for which they have no appetite.

Corey and Huttenhoff (2011) suggest altering the suggested selection of courses in the first years of schooling so as to explore breadth while still retaining an ability to make a choice in the last few years of school. This could be effective given, as one Australian study found, the first years of instruction are often formative in student attitudes toward the profession (Jackling and Calero 2006).

7.0 LIMITATIONS

This research was conducted at a single college within a city university system that features several colleges that offer accounting programs. Therefore, the results, herein, are predisposed to the demographic and professional orientation of the professors. The small sample sizes (professors and students) make it impossible to extrapolate findings broadly, as they do not represent a broad swath of students and professors in accounting programs across America. Also, the college does not have organizations such as Beta Alpha Psi and IMA (Institute of Management Accountants), which often serve as a gateway to introduce students to practitioners in both arenas. Many other four year traditional institutions have such organizations; hence, their influence is a worthy topic for future research.

8.0 RECOMMENDATIONS

Future researchers may want to consider including the following to undertake a more robust research:

1. A quantitative rather than a qualitative metric as a barometer for time spent providing career guidance during lecture. For example, what percent of classroom time do professors spend during the course of the semester providing career guidance?
2. Include multiple colleges and universities and use a larger sample size; a cross-cultural research may go a long way in this regard.
3. Future research on this topic should consider and analyze professor demographics as an exploratory variable. For example, an auditing course may make mention of public accounting more often than one in managerial accounting. Therefore, identifying the course in which students are enrolled would provide a more enlightened view.
4. Also, a future study should measure the extent to which students perceive professors as mentioning one branch of accounting over the other.

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APPENDIX

<p>1. What is your major?</p> <p>a. Accounting b. Business</p> <p>c. Finance d. Other</p>	<p>9. Do you plan to take the CPA Exam</p> <p>a. Yes</p> <p>b. No</p>
<p>2. What is your age group?</p> <p>a. 18 – 20 b. 21 - 23</p> <p>c. 24 – 26 d. 27 – 29</p> <p>e. 30 and over</p>	<p>10. Do you plan to pursue a career in accounting?</p> <p>a. Yes</p> <p>b. No</p> <p>c. Not sure</p>
<p>3. What is your academic status?</p> <p>a. Sophomore</p> <p>b. Junior</p> <p>c. Senior</p>	<p>11. On a scale of 1 to 5 with 5 being very satisfied and 1 being very dissatisfied, how satisfied are you with the amount of time your professors spend providing career path advice?</p> <p>a. Very Satisfied 5</p> <p>b. Somewhat satisfied 4</p> <p>c. Neither satisfied nor dissatisfied 3</p> <p>d. Somewhat dissatisfied 2</p> <p>e. Very dissatisfied 1</p>
<p>4. Choose your ethnicity</p> <p>a. White</p> <p>b. Asian</p> <p>c. Black</p> <p>d. Hispanic</p> <p>e. Other</p>	<p>12. Select one of the following. When it comes to providing career guidance during class, would you prefer if your professor spend</p> <p>a. More time</p> <p>b. Less time</p> <p>c. No Preference</p>
<p>5. What is your gender?</p> <p>a. Male</p> <p>b. Female</p>	<p>13. What is your career choice preference among the following categories?</p> <p>a. Public accounting (e.g., Big 4 or other CPA firms)</p> <p>b. Government accounting (federal, state, local governments)</p> <p>c. Private accounting (e.g., banks, tech firms, manufacturing, etc.)</p> <p>d. Other</p>
<p>6. When your accounting professors speak about accounting career opportunities, which career</p>	<p>14. On a scale of 1 – 5 with 5 being the highest, how often do your accounting professors mention private accounting as a career option? For example, internal</p>

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<p>path do they mention most often?</p> <p>e. Public (for example, Big 4 & other CPA firms)</p> <p>f. Private (for example, companies such as Ford, GE, etc.)</p> <p>g. Government (for example, federal, state, & local governments)</p> <p>h. Other</p>	<p>accountants working for companies such as Google, Amazon, Starbucks, etc.</p> <p>a. Extremely often 5</p> <p>b. Often 4</p> <p>c. Moderately often 3</p> <p>d. Not often 2</p> <p>e. Never 1</p>
<p>7. How often do your accounting professors mention Nonprofit accounting as a career option? For example, working for charitable or governmental organizations or foundations.</p> <p>i. Extremely often</p> <p>j. Often</p> <p>k. Moderately often</p> <p>l. Not often</p> <p>m. Never</p>	<p>15. On a scale on 1 – 5 with 5 being the highest, how often do your accounting professors mention public accounting as a career path?</p> <p>a. Extremely often 5</p> <p>b. Often 4</p> <p>c. Moderately often 3</p> <p>d. Not often 2</p> <p>e. Never 1</p>
<p>8. On a scale of 1 to 4 with 4 being great influence and 1 being no influence, how would you rate your accounting professors' influence in your career path preference?</p> <p>a. Great influence 4</p> <p>b. Some influence 3</p> <p>c. Little to some influence 2</p> <p>d. No influence 1</p>	