

11-16-2018

Professional Recruitment Experiences of Community College Transfer Students Pursuing Accounting at Portland State University

Allison J. Davis
Portland State University

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Professional Recruitment Experiences of Community College Transfer Students Pursuing
Accounting at Portland State University

by

Allison Davis

An undergraduate honors thesis
submitted in partial fulfillment of the
requirements for the degree of

Bachelor of Arts
in
University Honors,
Accounting
and
Finance

Thesis Advisor:
David Layzell

Portland State University

2018

ABSTRACT

Accounting students who transfer to Portland State University (PSU) from a community college are inherently disadvantaged by the structure and timing of the professional recruiting process. This systemic disadvantage has been worsened in the past few years due to CPA firms filling the hiring pipeline earlier with sophomore students. Firms extend early internship offers to many sophomores who attend Summer Leadership Programs¹ and students who choose to take lower-level courses at community college are not naturally made aware of this opportunity until they reach PSU and their window of eligibility has passed. This movement towards earlier recruiting diminishes the number of internship opportunities available when applications are due the fall of junior year. Without an internship or accounting experience these students may struggle to obtain full-time employment offers, particularly at large regional and international public accounting firms. This is because the accounting profession hires primarily previous interns and boasts the highest intern to full time conversion ratio of all professions in a study by LinkedIn (2018). The late September start of the PSU fall term had always given transfers an inadequate amount of time to prepare for these deadlines, as well as the crucial accounting career fair preceding them. All these factors culminate to create a “wicked problem”² for transfer students, which has been anecdotally expressed by many and corroborated by the literature on accounting recruitment and cultural capital. PSU is aware of this problem, and the current study evaluates the effectiveness of resources and programs designed to deal with this fundamental problem and proposes strategic recommendations to further close the gap.

¹ *Summer Leadership Programs (SLP)*: Each program is a one- or two-day event held in the summer by each of the larger international and regional accounting firms. A SLP helps sophomore students learn about internship opportunities in advance of the normal intern recruiting cycle and explore career options in public accounting in various practice areas. In addition, students learn about the culture of each CPA firm and network with professionals.

² *Wicked Problem*: A social problem characterized by the interdependency of the variables that birth it; “A problem whose social complexity means that it has no determinable stopping point” (Tonkinwise, 2015).

TABLE OF CONTENTS

ABSTRACT	2
DEFINING THE GAP	5
<i>The Shift toward Earlier Recruitment</i>	5
<i>Importance of Internships and the Recruiting Timeline</i>	5
<i>Impacts of Social Background and Privilege</i>	6
<i>Decentralized Community College System</i>	7
<i>Gaps in Current Research</i>	7
CURRENT STUDY	8
METHODOLOGY	8
<i>Research Question & Approach</i>	8
<i>Student Survey</i>	9
<i>Student Interviews</i>	10
<i>Faculty Interviews</i>	10
RESULTS AND DISCUSSION	12
<i>Theory 1: Internship Experience Increases Student Employability</i>	13
<i>Theory 2: CCTS Lack Exposure to the Recruiting Process before Entering PSU</i>	14
<i>Resources Most Used by Students</i>	15
<i>Barriers Preventing Use of Resources</i>	16
Lack of Resource Awareness.....	16
Undecided and Undeclared Students.....	16
Time Management and Competing Responsibilities.....	17
Perceived Exclusivity of BAP Events.....	18
The Impacts of Socioeconomic Background and Age Bias	19
<i>Theory 3: Certain Resources Better Assist CCT Students than Others</i>	21
Meet the Firms and the Accounting Career Event.....	21
Resume Critiques.....	22
Mock Interviews.....	23
Academic Advisors.....	23
Accounting Mentorship Program.....	24
Weekly Meetings: Professional Panels	24
All-Majors Career Fair.....	26
<i>Additional Resources Considered</i>	26
Clothing Closet	26
New Accounting Recruiting Support Position	26
OSCPA Career Showcase	27
Congratulatory Letter Writing Campaign	27

STRATEGIC RECOMMENDATIONS.....	28
<i>Recruiting Orientation for All Transfers Declaring Accounting</i>	28
<i>Increased and Improved Class Visits to Community College Classrooms</i>	28
<i>Peer-to-Peer Mentorship Program</i>	29
<i>Provide More Information and Resources for Careers Outside Public Accounting</i>	29
<i>Encourage Students to Extend their Graduation Timeline as Appropriate</i>	30
FUTURE RESEARCH.....	30
<i>The Perspective and Motives of Recruiters and Top Management</i>	31
<i>Burgeoning Connection with Portland Community College</i>	31
<i>Exacerbation of the Gap when Unemployment Rate Increases</i>	31
WORKS CITED.....	33
Figure 1	5
Figure 2	9
Figure 3	13
Figure 4	14
Figure 5	15
Figure 6	16
Figure 7	18

DEFINING THE GAP

Portland State University's Challenge Contextualized in a Literature Review

The Shift toward Earlier Recruitment

Intense competition between accounting firms to secure top talent drives campus recruiters to identify potential candidates earlier in the educational pipeline. The literature attributes this increasing demand for accounting majors to new, complex regulations and technology disruption in the field (Monga, 2017; Lilly, 2017). This scarcity of "top" accounting majors, whether perceived or actual, causes firms to begin connecting with candidates before their competitors can make contact. According to a Business Insider interview with PwC's U.S. talent acquisition lead, firms must "start relationship-building and recruiting as early as freshman year in college" (Caine, 2017).

The prevalence of Summer Leadership Programs (SLP's) also evidences this shift. Many international and regional firms offer sophomores a two-day, networking program at their local offices, called a SLP. If selected through a series of multiple interviews, students gain connections by playing team building games and partaking in lunches with firm professionals. Essentially, the program serves as an extended group interview, and at the end many participants receive early internship offers effective the following summer. This strategy, while cost effective for firms, excludes many community college students who have yet to transfer to four-year universities and lack awareness of their eligibility for this opportunity.

Importance of Internships and the Recruiting Timeline

Fall recruiting presents the next chance for these transfer students to gain connections and obtain an internship offer for the summer before their final year. PSU collaborates with Beta Alpha Psi (BAP), an international, partially student-run, accounting honors society to hold extracurricular events year-round designed to bridge the gap between academia and the professional world. At Portland State University, BAP holds firm open houses and mock interviews that occur the week before classes even begin. Firms scout internship candidates at BAP's accounting specific career fair, called Meet the Firms, only two weeks into the term.

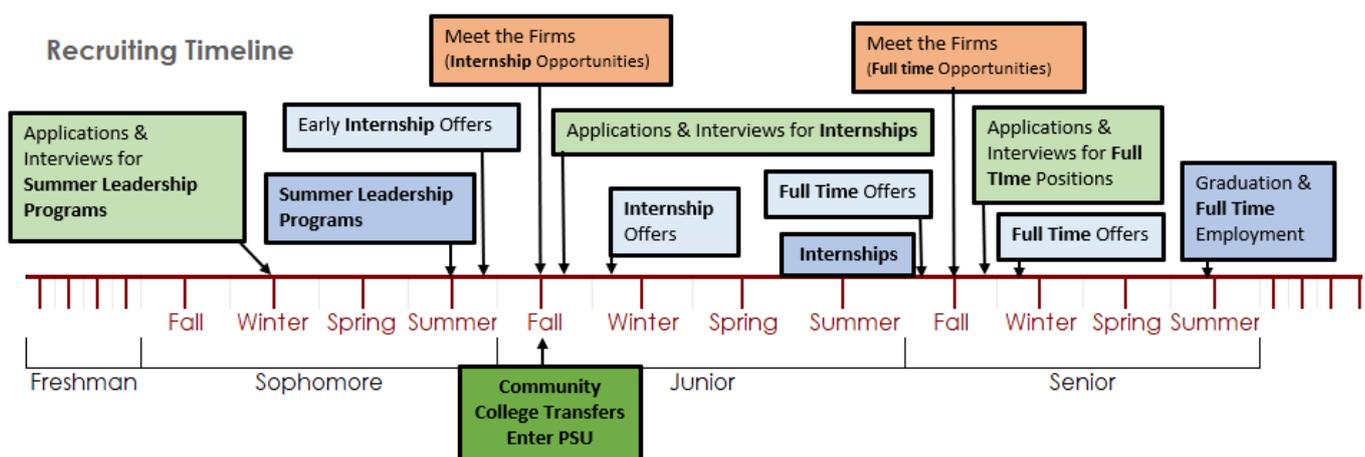


Figure 1

Applications that require immaculate résumés and cover letters are due only a couple of weeks later (see timeline in Figure 1). Many traditional students who begin their higher education at four-year institutions begin preparing for this fall recruiting season during the prior summer, while transfer students generally lack awareness of the recruiting timeline before critical deadlines have already passed. Moreover, even if made aware, they lack the time to properly prepare their interview skills and résumé in order to appear “polished” for recruiters.

By the final cycle of recruiting, the fall of senior year, many firms no longer offer internships and require candidates apply only for full time positions upon graduation. At this point, firms have filled most of these openings as much as a year or two years in advance because of the popularity of Summer Leadership Programs and internships. One student from the current study was told that “it was unlikely that [she] would be considered as a full-time hire since [the top firms’] hiring pipelines were already full with Summer Leadership and previous interns.” This isn’t surprising, as accounting boasts the highest intern to full-time hire conversion ratio of 31% compared to all fields represented on LinkedIn (2014). If these students fail to obtain any form of accounting internship experience, their opportunities could diminish even further, especially for the largest firms who have the highest volume of applicants. Students who begin searching for full-time employment their senior year compete against each other for the few positions which firms were unable to fill with interns.

Impacts of Social Background and Privilege

From a sociological perspective, Pierre Bourdieu’s concept of cultural and social reproduction provides a model for analyzing how social assets empower a student’s social mobility in society (1973). Under his framework individuals leverage their social assets—education, intellect, style of speech and dress, etc.—to gain upward movement in a stratified society. Career development resources, such as mentorship programs and resume workshops, are designed to equip students with the social assets necessary to obtain a lucrative job. Generally speaking, these assets such as strong interview skills, knowledge of the recruiting process, and appropriate clothing, are often instilled in the lives of those who were born into the higher social tiers of our society. Thus, a major fault line in cultural capital is socioeconomic status, as people from working class families or who are first generation college students may lack social assets valued by their middle- and upper-class counterparts. Based on interviews with accounting recruitment teams, preferential candidates possess forms of social and cultural capital closely linked with higher socio-economic status (Ashley & Empson, 2017). These desired assets, such as the capacity to present a “polished” appearance, display strong communication and debating skills, and act in a confident manner in an interview, have further been mapped to middle-class norms (SMCPC, 2015).

This is relevant to community college transfer students because their choice to attend community college is often necessitated by financial constraints. In a national study, one-third of community college students experience the threat of homelessness and housing instability and twelve% face the threat of hunger (Wood, 2016). Moreover, in the survey conducted for this thesis, 90.3% of students indicated cost was a significant factor in their decision to attend community college prior to transferring to PSU. This implies many

community college transfer students may hold a lower socioeconomic status and need assistance in developing the social assets needed to grant them access into the upper-to-middle class dominated field of accounting.

Additionally, many transfer students from community college are the first in their family to pursue a bachelor's degree. In fact, in a PSU orientation survey, 41% of PSU's transfer students indicated they were first generation attendees of college and another 21% declined to share that information, so the percentage may be far greater. Of this thesis' survey population 48.4% indicated that neither of their parents received a bachelor's degree. For these students, coaching and support before and throughout recruiting is even more critical since they often cannot seek guidance from their parents on transitioning from academia to the professional world.

Decentralized Community College System

PSU's community college transfer students hail primarily from Portland Community College (PCC), Mount Hood Community College (MHCC), Clackamas Community College and Clark Community College. Portland Community College (PCC) is the largest community college in Oregon, with four comprehensive campuses, eight learning centers and more than 73,000 full-time and part-time students (PCC Quick Facts, 2018). Unsurprisingly, a majority of PSU's incoming transfers from community colleges come from a PCC campus, making them a critical partner in educating accounting students on the professional recruitment process at the sophomore level. However, due to the decentralized nature of the Portland Community College System, PSU has encountered logistical issues connecting with and educating incoming transfers on the recruiting process and timeline. The four major community colleges do not communicate amongst each other to provide transition and recruiting information to their accounting students, and even consider each other fierce competitors. Each individual college is also decentralized; BAP co-advisor, Elizabeth Almer, explained "there currently is no one point of contact that PSU can coordinate with to distribute information on recruiting to students enrolled in PCC's accounting courses." Additionally, many instructors are adjuncts, who possess much discretion as to the material they present in their classroom beyond the basic curriculum. If the accounting department at PSU was able to obtain an emailing list of instructors to send information for students to, there is no guarantee instructors would choose to do so.

In the past, Beta Alpha Psi students have visited introductory accounting classes at PCC campuses to emphasize deadlines and the importance of Summer Leadership Programs. This was made possible through individual relationships between PCC professors and outreach efforts by Lutz, Almer and their teams. Please see Strategic Recommendations for more discussion on the viability of more frequent PCC classroom visits and an expansion to MHCC and CCC. Additionally, please reference Future Research for discussions with the PCC's Vice President to facilitate a more coordinated approach.

Gaps in Current Research

The results of current study could be useful to other access universities who are striving to address barriers encountered by transfer students. These students represent an

influential portion of public college accounting programs, with 47% previously attending two-year institutions prior to enrolling at their four-year university (AAA, 2010). Portland State University (PSU) boasts an even larger population of these students; the most recent institutional data reported 66% of PSU's accounting students are transfers (PSU, 2018). Therefore, PSU serves as an ideal population to study the experiences of these students.

Research exists aiming to understand the contributing factors of community college transfer students' academic success upon arriving at four-year universities—namely student socioeconomic background and university development programs (Townsend & Wilson, 2006; Goldrick-Rab, 2010; Jenkins & Fink, 2016). However, less is known about the impacts of these variables on community college students' professional recruitment success. In order to place CTT students in lucrative careers, universities must understand this complex set of variables, and invest in career development resources for students that best bridge the gap.

CURRENT STUDY

This thesis serves as a gap analysis contrasting a) PSU's strategies to facilitate professional recruitment success against b) actual experiences of community college transfer students. The former was determined through interviews with PSU faculty focusing on the availability and accessibility of career development resources, as well as their interactions with surrounding community colleges. A survey design was employed to quantify previous experiences with those resources by senior students and recent graduates. It additionally provides data on student background and whether they have employment secured upon graduation. In order to qualify student experiences and provide more insight, volunteer interviews were also conducted on a smaller sample of students. Additionally, this project analyzes interviews with faculty from two universities comparable, yet in contrast, to PSU, in order to anticipate best practices for ameliorating the gap previously defined. This research was catalyzed in part by stories that community college transfer students shared with the author during her time serving as the Chair of the Diversity and Inclusion Committee for PSU's BAP Chapter.

METHODOLOGY

Research Question & Approach

This research uses a modified grounded theory approach to answer the following question: **How can PSU better facilitate the recruitment success of community college transfer students entering the accounting program?** This design involves testing and reshaping theories about the challenges experienced by community college students, which have only been captured anecdotally prior to this study. In contrast to traditional grounded theory, the research question, as well as interview and survey questions, were not revised during the study based on data collection and discoveries therein.³ Instead, this study uses

³ This is due to the constraints of Institutional Board Review (IRB), which requires resubmission of the research application if questions are altered.

qualitative and quantitative analysis to consider variables not built into the study design as they emerged during data collection. The following theories were analyzed:

1. **Internship experience increases student employability.** Specifically, students with internship experience receive job offers with substantially greater frequency than those without internship experience.
2. **CCT students lack awareness of the recruiting process before entering PSU.**
3. **Certain resources better assist CCT students than others during their job search and professional development process.**

Student Survey

The survey population was limited to seniors and recent graduates who previously transferred to Portland State University from a community college. All participants had three terms or less left to obtain a B.A., B.S. or M.A. in accounting (or had graduated within the last three terms) and reported an accounting GPA of 3.20 or above at the time the data was collected. The GPA threshold serves as a constant, since the survey seeks to understand how resource awareness and access influenced employment opportunities for students who are academically strong candidates. Participants were identified with the help of upper division accounting professors who administered the survey through their D2L⁴ announcements. Subjects provided demographic information, their history with summer leadership programs and internships, as well as indicated their experience with the following recruiting resources provided by PSU:

- ❖ Resume Workshops
- ❖ Academic Advisors
- ❖ Accounting Mentorship Program
- ❖ Meet the Firms or ACE
- ❖ BAP Weekly meetings
- ❖ Mock Interviews
- ❖ All-Majors Career Fair

Thirteen survey participants reported that they had jobs secured upon graduation and eighteen survey participants were still

seeking employment post-graduation when the study was conducted. See Table 1 in the results section for survey population descriptive statistics. The survey used a branching

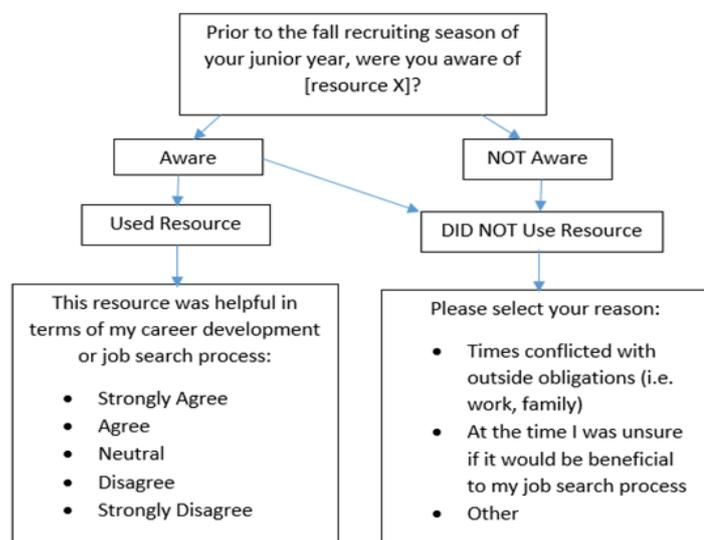


Figure 2

⁴ Desire to Learn (D2L) is PSU's online integrated learning platform designed to create a single place for instructors and students to interact. Instructors post announcements, accept assignments, and display grades via the platform.

feature⁵ to understand students' relationship to each resource (see Figure 2 on page 9). This survey first determined whether the respondent was made aware of each resource in enough time to prepare for deadlines. Given they did have enough lead time, and still chose not to access the resource, the survey then determined what may have prevented them. If they did access the resource, the survey gauged the perceived usefulness of the resource to the student's career development or job search process. The survey also collected data on other useful metrics such as the importance of cost in the subject's decision to attend community college instead of enrolling at PSU all four years.

Student Interviews

Employing a survey design alone would not provide the evidence necessary to consider resources or challenges outside the structure of the survey that may have still influenced recruitment outcomes. Therefore, this study includes quotations from ten student interviewees, five of whom had jobs secured and five of whom did not, using the same selection criteria as the survey. These students were recruited via connections through Beta Alpha Psi, professors on campus, and two of them reached out to the primary investigator to participate after taking the survey. The names of these students and any identifying information have been omitted in order to preserve their anonymity.

Faculty Interviews

In order to understand PSU's relative successes and struggles in placing their transfer students with employers, this study relies on two interviews with PSU faculty members who are intimately involved with the professional recruiting process: Dr. Elizabeth Almer, and Instructor Kelly Lutz. As educators, they emphasize to their students the importance of preparing for the professional recruitment process and devote time to promote BAP events and resources in their classrooms. Additionally, they have served as Co-Faculty Advisors for Beta Alpha Psi's PSU chapter for the last four years, where they provided one-one-one coaching to BAP student officers. Additionally, Dr. Almer has over twenty years of experience studying the changing relationship between public accounting firms and their professional employees. Her research has been published in academic journals such as *Behavioral Research in Accounting*, *Issues in Accounting Education*, *Research in Accounting Education*, *Journal of Business Ethics*, *The Journal of Accountancy* and *The CPA Journal*. Both Lutz's and Almer's experiences serving community college transfer students and communicating with local community colleges provide insight into the dynamic nature of this issue.

Lutz's and Almer's responses are contrasted against interviews with the faculty of two other universities: Florida International University (FIU) and University of Portland (UP). FIU possesses a similar urban environment and large community college system. Their BAP chapter made history when they created a special candidacy and membership opportunity

⁵ Branching is a digital survey feature that changes the question displayed to a respondent based on their response to the previous question. This produces a custom path through the survey that varies based on a respondent's answers.

specifically for freshman and sophomore students called an “extended candidate.” This title allowed FIU’s accounting department to involve students in the organization and connect students to its resources when they are still enrolled at one of the many surrounding community colleges. Due to the popularity of the program, BAP international changed their bylaws to officially recognize its legitimacy and encourage other chapters to implement it.

University of Portland shares PSU’s geography, but it is significantly different in that it is a private, smaller institution with generally more affluent students. With a small population of community college transfer students and a large proportion of traditional age students who are more active on campus, UP’s Beta Alpha Psi Chapter has contrasting strategies for facilitating the success of their typical student. These interviews established an understanding of PSU’s similar and dissimilar challenges which informed the strategic recommendations proposed at the end of this report.

RESULTS AND DISCUSSION

Descriptive Statistics	<i>Count</i>	<i>Percentage</i>
Employment Situation Post-Graduation:		
Still seeking employment	18	58.1%
Offer accepted with a new employer	11	35.5%
Continuing with current employer	2	6.5%
Anticipated Graduation:		
Dec-18	8	25.8%
Mar-19	2	6.5%
Jun-19	16	51.6%
Recent Graduate	5	16.1%
Academic program:		
Undergraduate Degree in Accounting	24	77.4%
Post-bac Certificate in Accounting	7	22.6%
Accounting related experience while at PSU:		
Held a position	16	51.6%
Did not hold a position	15	48.4%
Internship Experience:		
Completed or in progress	15	48.4%
Plans to complete one	5	16.1%
Unable to secure one	6	19.4%
Unable to do one because:	5	16.1%
Current job lacks flexibility	2	40.0%
Family commitments	3	60.0%
Age:		
18-25	14	45.2%
26 - 35	11	35.5%
36 or over	6	19.4%
Race/Ethnicity:		
White/Caucasian	21	67.7%
Asian/Pacific Islander	9	29.0%
Hispanic American	4	12.9%
African American/Black	1	3.2%
One or both parents/guardians received a bachelor's degree:		
Yes	16	51.6%
No	15	48.4%
Average credit hours taken per term:		
6 to 12 credits	13	41.9%
> 12 credits	18	58.1%
Average hours worked per week:		
0 hours per week	4	12.9%
< 20 hours per week	8	25.8%
20-35 hours per week	15	48.4%
> 35 hours per week	4	12.9%

Theory 1: Internship Experience Increases Student Employability

Instructor, Kelly Lutz, described the growing importance of Pre-PSU contact, stating that the department “used to be able to hustle and catch CTT students up on recruiting quickly once they got to PSU but before Meet the Firms. But as SLP’s have become more popular with the firms, we have seen less opportunities for these students.” Of the students surveyed 67.7% (20) were not aware Summer Leadership Programs existed before the application deadline for their window of eligibility and therefore did not apply. Out of the remaining eleven students who were aware (32.3% of the total population), ten applied and all ten were accepted to at least one program. One of these students could not attend, but of the rest who did, four (44.4%) were extended early internship offers. Every student that completed their internship received a full-time offer starting after graduation. This further suggests internships are the most reliable path to full-time employment in the accounting profession.

The Figure 3 below supports the theory that students with internship experience receive job offers with substantially greater frequency than those without internship experience. Of the 31 survey respondents, 15 had completed an internship and 16 had not. Of those who completed an internship, 73.3% had jobs secured upon graduation and of those

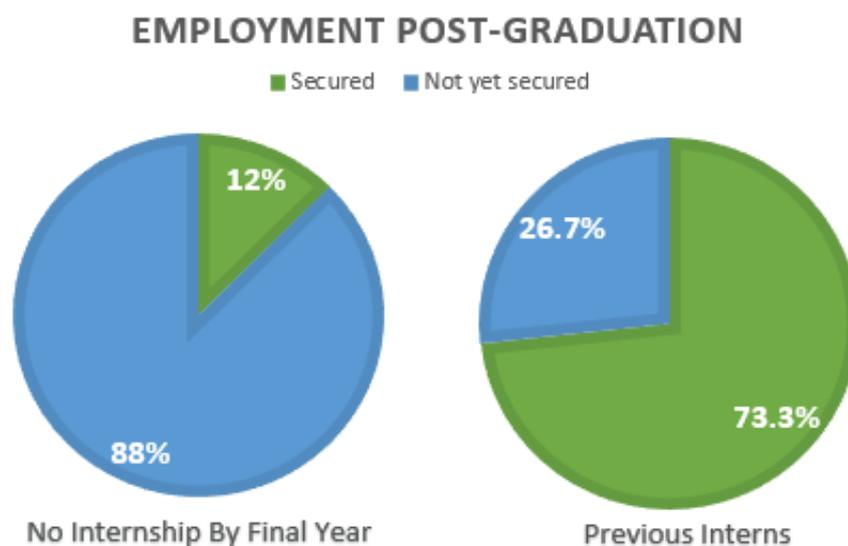


Figure 3

didn’t complete an internship only 12% had employment secured. This stems from the lower level of risk experienced by the firm when they extend a job offer based on observed performance and cultural fit. A qualitative study of 120 interviews with accounting employers found that they “sought candidates who were not only competent but also culturally similar to themselves in terms of leisure pursuits, experiences, and self-presentation styles” (Rivera, Lauren, 2012). Therefore, an internship presents the perfect opportunity to perform culture matching. Additionally, accounting internship experience positively affects recruiters’ hiring decisions to a statistically significant degree when compared to non-accounting experience, accounting industry experience, and no work experience (Mauldin et al., 2006).

It's worth noting those students not extended an early internship offer still enter fall internship recruiting with an advantage over their peers as they gained firm exposure and interpersonal connections. Additionally, of the interviewees who successfully used summer leadership programs to secure an early internship and eventually received a full-time offer, a majority (four out of five) all share one key characteristic: they applied for their SLP while enrolled at PSU, instead of community college, because their graduation timeline was five years instead of four. This is due to the increased credit load requirement of the Certified Public Accountant Examination (CPA), which necessitates students take 225 credits as opposed to the 180 required by PSU for a bachelor's degree. However, many students have enough credits from unrelated courses to satisfy this requirement and technically only need two years at PSU in order to be CPA eligible and graduate. However, another subset of students enter PSU as technically juniors, but apply for summer Leadership Programs since they meet the eligibility criteria (three years until CPA eligibility), and applications for the programs open in February. One applied to internships the fall of her third year because she wasn't planning on sitting for the exam and did not receive any offers. Then, she met with her academic counselor and was encouraged to add the fifth year and apply for SLP's. She attended four programs and secured a full time offer after interning with her favorite firm.

Theory 2: CCTS Lack Exposure to the Recruiting Process before Entering PSU

Summer Leadership Programs represent the first opportunity to gain exposure to the process because each SLP is designed to help students explore the field of accounting through informational workshops and Q&A sessions with professional accountants. Once these students arrive at PSU, Beta Alpha Psi and the accounting department attempt to provide exposure as quickly as possible using the resources evaluated in this report. Survey subjects were asked to rate their exposure to the recruiting process on a five-point Likert scale, with one representing no exposure and five representing extensive exposure. They were asked to complete this self-evaluation considering their exposure both prior to and after attending PSU. Figure 4 shown below supports the theory that community college transfer students'

Recruitment Process Exposure Before and After Attending PSU

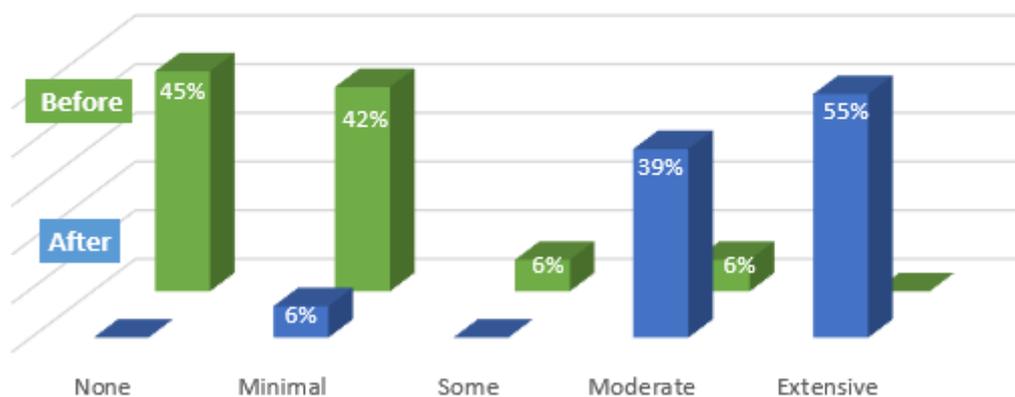


Figure 4

exposure to the recruiting process occurs after their arrival at PSU. Student exposure before attending PSU was primarily none to minimal, compared to primarily moderate/extensive after attending PSU. However, since only students with three terms or less left until graduation were surveyed, this heightened exposure was likely gained after deadlines for SLP's or internships had passed, which prevented the resource from providing maximum benefit. According to an interview subject, "all [his] preparations that were hurried into a two-week cram session should've been done beforehand." Inadequate preparation time was echoed as a challenge in eight out of the ten interviews. In the survey, students were asked to use a five-point Likert scale to respond to the statement: Once informed of professional development opportunities, career fairs, or application deadlines, I had time to prepare myself and any necessary materials (company research, updated resume/cover letter, interview practice, etc). According to the scale (1 = strongly disagree, 2= disagree, 3 = neutral, 4= agree, 5 = strongly agree), on average students somewhat agreed they had time to prepare ($\mu x = 3.55$). However, those with job offers secured on average agreed with the statement more ($\mu x = 3.77$), and those still seeking employment agreed with the statement slightly less ($\mu x = 3.39$)

Resources Most Used by Students

According to Figure 5 and Table 2 below, those resources surveyed, academic & career advisors were the most used (16 of $n = 31$), due to the mandatory meeting that all transfer student must schedule with their advisor prior to attending their first course at PSU. Despite PSU's policy, fifteen students still did not meet with their advisor. This brings into question if the policy has been enforced in recent years, which would only be determinable with additional research. The least used resource was the mentorship program, which is due to the exclusive nature of the program since PSU can only match as many students as they have professional mentors for. The next section explores the reasons behind students using or not using resources and the section that follows (Theory 3) covers each resource's use and helpfulness.

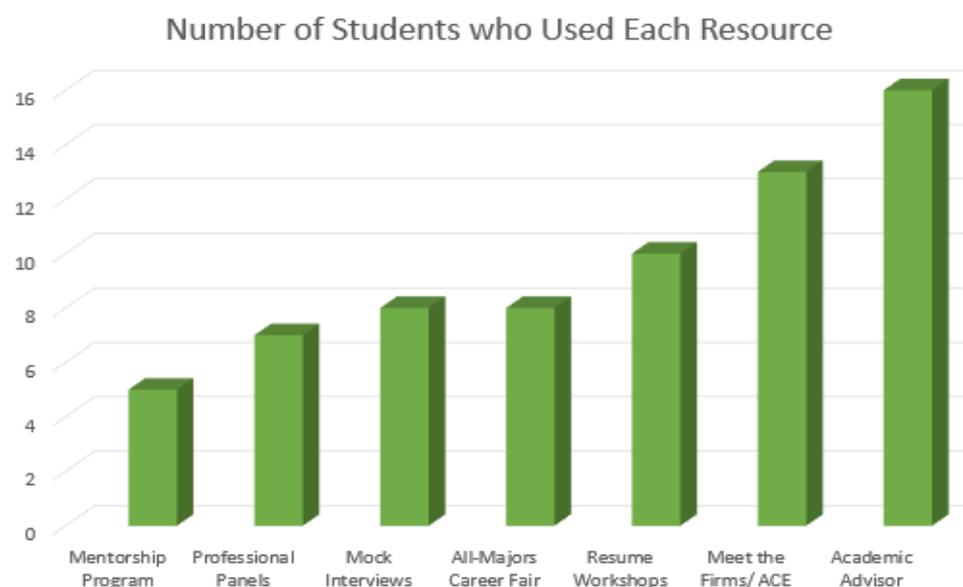


Figure 5

Resource Used:	Percentage	Count
Mentorship Program	16.1%	5
Professional Panels	22.6%	7
Mock Interviews	25.8%	8
All-Majors Career Fair	25.8%	8
Resume Workshops	32.3%	10
Meet the Firms/ ACE	41.9%	13
Academic/Career Advisor	51.6%	16

Table 1

Barriers Preventing Use of Resources

Lack of Resource Awareness

As shown in Figure 6 below, prior to fall internship recruiting students were most aware of their ability to schedule meetings with their academic advisor, which is supported by the fact that majority of the interviewees scheduled a mandatory meeting with their advisor upon transferring, as per PSU policy. One interviewee perceived this meeting as not mandatory and they did not speak with their advisor until deadlines had passed. 68% of students were not aware of professional panels, which occur at BAP weekly meetings. This information illuminates how each resource needs improved advertising and outreach efforts.

Resource Awareness Prior to Fall Internship Recruiting

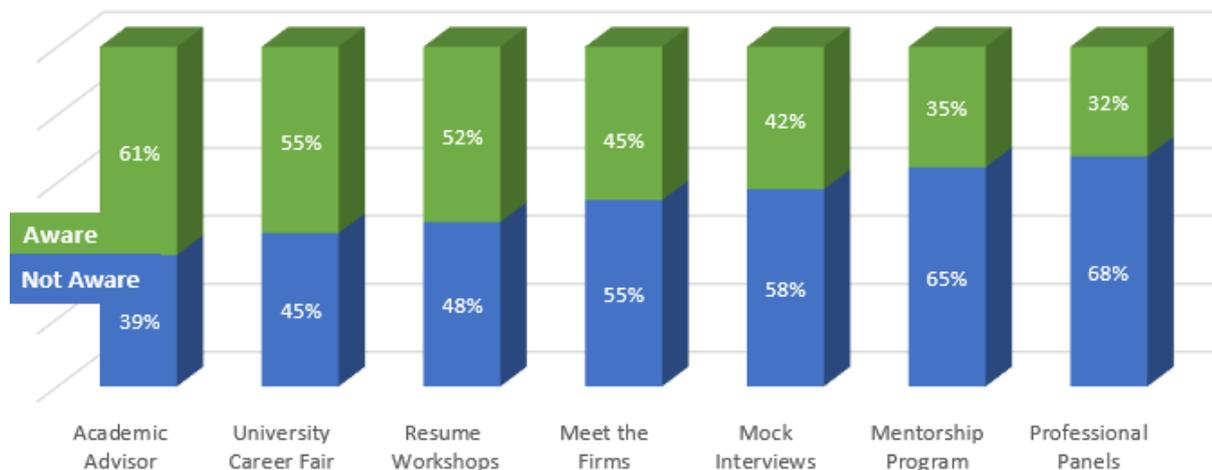


Figure 6

However, not all resources provide the same benefit for the cost required to increase their promotion. Thus, the following section (theory 3) evaluates the relative usefulness of each resource by corroborating the numeric data with quotations and narratives from interviewed students and faculty.

Undecided and Undeclared Students

Upon enrolling at PSU, many CCT students have yet to decide on a major, and their only exposure to the accounting profession consists of one or two introductory courses at

community college. In order to convince students to invest time in energy to prepare for the recruiting season, students must first be convinced to choose accounting as their career path. Many students who later declare accounting at PSU, remain undecided while attending community college and lack the commitment to the accounting field that many CPA firms require for Summer Leadership Program (SLP) applicants. Recruiters show preference for candidates who express conviction on their five year and ten year goals. Recruiters and professionals commonly ask students at careers fair and in informational interviews “why did you choose accounting?” or “which service line are you interested in?” If a student is still only casually investigating accounting as a career, their answers will likely lack conviction and not impress employers. Recruiters expect candidates to conduct thorough research of the industry, their firm, and their service lines or specializations.

Additionally, the choice to not enroll directly at a four-year institution out of high school is often motivated by the higher cost associated with four-year universities. Numerous interviewees echoed this reality, and one explained how he “had no real drive or direction going into college and thought that [he] could save money spending two years getting the prerequisites out of the way before finding out what [he] wished to pursue.” Another student echoed this, stating “my primary reason for attending PCC was to save money. My parents did not have a college fund set up, so I knew that attending college was going to be paid out of my pocket and through financial aid/scholarships.” While this strategy makes economic sense, it further separates students from the profession and causes many to wait until they enroll at PSU to declare accounting and beginning their recruiting preparation. Florida International University (FIU) requires all students entering the accounting program pass an entrance exam two months prior to their first term, thus ensuring they declare before arriving. Then, they invite these students to an orientation workshop and send them materials during the summer before they arrive at FIU. PSU’s accounting program does not have an entrance exam, and students can register for classes within the program even a couple weeks into the term. It is worth noting FIU’s version of Meet the Firms occurs a month into their first term, allowing a longer window of time to prepare students. Strategies for emulating FIU’s transfer student orientation, within PSU’s unique situation, are presented in the recommendations at the end of this paper.

Time Management and Competing Responsibilities

One subject cited time management as his greatest challenge during recruiting but explained that this year “[he] was more proactive in finding out times of events, making sure [he] was ready by looking over material on the BAP website, and actually attending the events, even if a day of school was going to be missed.” Forcing students to prioritize between future employment and academic success sets them up for failure, since the former depends upon the latter. In a 2008 study, a sample of six public accounting firms of varying sizes that recruit students on University of Southern Maine’s campus were surveyed. According to patterns in the data recruiters generally “prefer an overall GPA of 3.0 or higher. Each recruiter surveyed was willing to interview students who do not meet this threshold, as long as the students can provide a reasonable explanation of why their GPA is lower” (Violette, George, & Chene, Douglas, 2008). Three interviewees who acquired internships their first fall recruiting season at PSU mentioned their course grades for that term were

negatively and materially impacted. This is alarming because a majority of survey respondents (58.1%) took more than twelve credits during recruiting.

For other students, attending pivotal events meant requesting time off of work; 61.3% of survey participants worked over twenty hours per week during recruiting, in addition to their course load. Only 4 survey participants (12.9%) did not work at all during recruiting. All interviewees who were aware of the pivotal career fair, Meet the Firms, first heard about it from their professors or a BAP leader visiting one of their classes during their first week at PSU. In order to for the event to function as a precursor to the application deadlines set by firms, Meet the Firms must be held the second week of classes. One student explained,

“Since I was informed about Meet the Firms seven days before, the lack of awareness made trying to get the time off of work extremely difficult since the schedule was already set. After much convincing I was able to leave work early, and rush there. But, I missed the introductory workshop at the beginning, didn’t get a chance to eat dinner and felt incredibly frazzled going into the event.”

Therefore, it’s no surprise that aside from the All-Majors Career Fair, Weekly Meetings, and Academic Advisor, the most common reason participants did not access resources was because event/program times conflicted with their outside obligations (i.e. work, family, etc.).

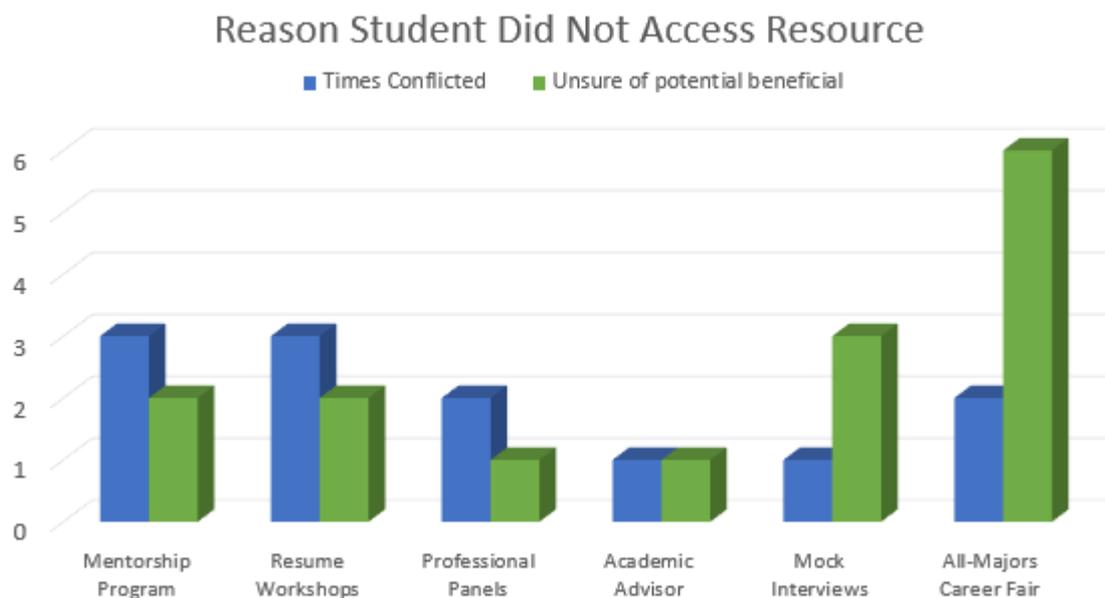


Figure 7

Perceived Exclusivity of BAP Events

As an honors society, Beta Alpha Psi only grants membership to students with high academic standing. Specifically, students at PSU’s BAP chapter must have a:

- ❖ Declared (or intention to declare a) concentration in accounting or finance
- ❖ Cumulative AND upper level major GPA of 3.0 or above (with some exceptions)
- ❖ Completion of one of the upper-division intermediate accounting courses

If a student meets these requirements they may apply for candidacy, and at BAP's Chapter in order to achieve membership they must complete both:

- ❖ 12 Professional Hours – Earned by participation in BAP sponsored meetings, events, workshops, networking opportunities, and/or career development.
- ❖ 12 Service Hours – Earned by participation in BAP sponsored volunteer activities and events benefiting the greater community.

PSU's BAP chapter recognized since many of PSU's students commute and have outside obligations and created an alternative road to membership called "Leadership," where candidates can become members by hosting a chapter event, attending 90% of weekly meetings throughout both terms of candidacy, or forming a team and participating in a case competition.

Despite this exclusivity of membership, according to the PSU's chapter's website, "all of [their] weekly meetings and recruiting events and most of [their] professional development workshops (public speaking, business writing, etc.), are open to the entire School of Business student body" (BAP, 2018). Three interviewees expressed confusion on this policy and one stated,

"I wish it was explicitly clear that BAP is completely open to being used for their resources regardless of membership. For the longest time I thought you had to be a member and I barely met the GPA requirements and worked full time so I didn't think I had time to go to weekly meetings and what not. What I learned was that these things are almost always open house and I could pop in almost effortlessly."

This perceived exclusivity most likely stems from BAP's branding as an honors society, which funds most of its programs through the dues paid by those who actually become members. Therefore, even though all events and resources are all-access, BAP officers and leaders still encourage students to pursue membership. This exemplifies a kind of cognitive dissonance, where BAP leaders simultaneously glorify the exclusivity of BAP membership and promote the inclusivity of BAP events and resources.

The Impacts of Socioeconomic Background and Age Bias

While PSU can directly influence student success with helpful, accessible resources, macro-level factors outside of PSU's have an impact on recruitment outcomes. Variables of social background such as age, socioeconomic status, and the education level of the student's parents can influence recruitment outcomes. One post-baccalaureate subject expressed her experience:

"Employers, especially Big 4, are biased against older students. No one gave me advice that would fit my situation. I ended up doing a busy season job and that helped me get full time job at a large firm for after school. I think someone should tell older post bacs to pursue this route and that the traditional internships aren't a realistic option."

Post-Baccalaureate students comprised 22.6% of the survey population (7 students), and due to the brief requirements of the Certificate in Accounting at PSU, many spend only fifteen to eighteen months at PSU before graduating. Therefore, they have even less time than typical

community college transfer students to prepare for recruiting, in addition to any possible negative effects from age bias. A different non-traditional student, pursuing a undergraduate degree, experienced anxiety prior to attending a Summer Leadership Program because she thought she would “stick out as the older lady.” She reported that even though she did feel accepted at the event despite her age, her fear limited her confidence. Since she was an undergraduate student instead of a post-baccalaureate, she had the time to overcome this anxiety, and did in fact receive an early internship offer as a result of her SLP.

First generation college students often struggle to meet firm recruiters’ definition of “polished,” which is a term frequently used by recruiters to describe candidates who present themselves in congruence with middle-class professional norms. PSU Instructor and BAP Co-advisor, Kelly Lutz, explained that some of her students “haven’t had the opportunity to eat at certain restaurants [where networking or interviews occur] and do not own the attire that is expected. This adds a whole other level of anxiety and stress during an already difficult period.” Almer further described the disadvantage:

“If you come from a family where you have not had exposure to white collar professions it makes it more difficult for you to navigate the interpersonal side of recruiting process even if you’re strong academically. Part of that is tangible knowledge and part of that is comfort level. This is highly coachable but if we don’t have a long enough runway to get the students mentored, they won’t be as successful.”

The low comfort level Almer mentions extends beyond feelings of uncertainty and slight pain, because it can cause students to self-select out of the recruiting process all together. If they feel a deep sense of insecurity, they are less likely to attend events and an initiate conversation with professionals. In fact, one student said that once she was informed of the resources available and how far behind she was she felt “discouraged to initially act on the recruiting process because I felt that I would get judged for not knowing about these things.” A qualitative study from the Social Mobility and Child Poverty Commission found accounting students from lower socio-economic backgrounds self-select out of the process because firms may advertise a corporate culture of exclusivity and elitism during campus visits which these students perceive as a poor fit (SMCPC, 2015). This effect may even compound with the perceived exclusivity of BAP events that was explained in the previous section.

These findings are also congruent with the theory of planned behavior (TPB), as applied in a 2012 study which investigated the factors that differentiate students who choose to pursue large, elite firms from students who opt for their smaller, less prestigious counterparts. As a major component of TPB, behavior attitudes are a function of belief likelihoods and outcome evaluations. Another component, perceived behavioral control, embodies an individual’s belief concerning the degree of difficulty required to exhibit said behavior. This is another variable in the recruitment success of transfer students from lower socioeconomic backgrounds, because TPB suggests that their decision to pursue public accounting as a career path, is a function of their perceived likelihood of success (Bagley, P. L., Dalton, D., & Ortegren, M., 2012). If students lack role models for professional success or if students self-select out of the process due to perceived or actual elitism, these students will not apply for opportunities they are qualified for.

Theory 3: Certain Resources Better Assist CCT Students than Others

As displayed in Figure 8 below, Mock Interviews were the most helpful resource to students who participated, while the All-Majors Career Fair was the least helpful to a majority of students in terms of their career development and job search process. This section analyzes each resource's impact individually.

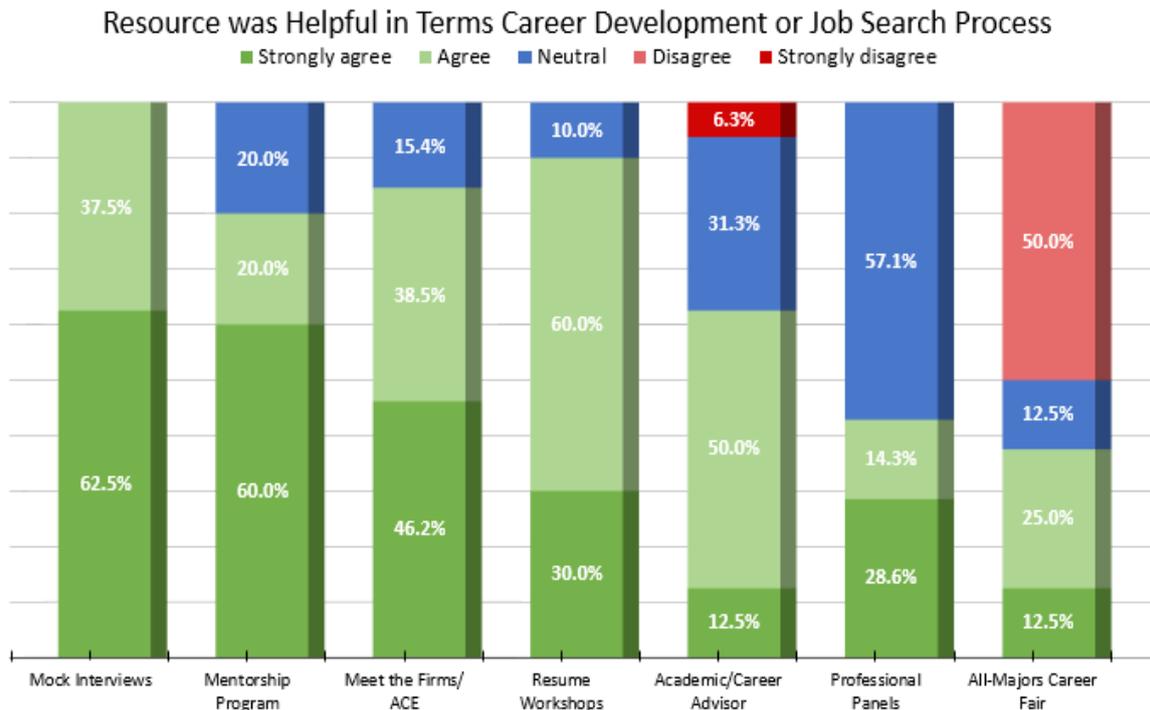


Figure 8

Meet the Firms and the Accounting Career Event

Each Fall term during the second week of classes, BAP hosts Meet the Firms, an accounting specific career fair with employers present from public, corporate, non-profit, and governmental accounting. This last year (2018), 36 employers and over 250 students

Meet the Firms/ ACE	<i>Percentage</i>	<i>Count</i>
Did not Use Resource	58.1%	18
<i>Reason why:</i>		
Not aware	94.4%	17
Not seeking employment	5.6%	1
Used Resource	41.9%	13
<i>This Resource was helpful:</i>		
Strongly agree	46.2%	6
Agree	38.5%	5
Neutral	15.4%	2

attended. A similar event is also held in the spring called Accounting Career Event (ACE), where firms recruit for the small number of full-time positions left. All 10 interviewees cited Meet the Firms/ACE as a significant event in their recruiting career. However, many of them (6) chose not to attend their first fall at PSU, when they were first eligible for internships, because they felt “unprepared” or “intimidated.” When asked what he would change about his preparations for the recruitment process, one interviewee said his biggest regret was not attending Meet the Firms the first year he arrived at PSU. Yet another subject reported their

attending Meet the Firms the first year he arrived at PSU. Yet another subject reported their

biggest challenge with recruiting was “catching up after missing Meet the Firms.” Of the survey subjects, 41.9% attended the event, and 84.7% of attendees agreed or strongly agreed that the event was helpful in terms of their recruiting process. One student chose not to because she currently had a position in accounting and was not looking for alternate employment. The rest of the survey subjects did not attend because they simply did not know about its existence. This indicates that PSU effectively communicates the importance of Meet the Firms but informing students in enough time remains a challenge.

Resume Critiques

BAP holds resume workshops a month before fall classes begin to prepare students for Meet the Firms and internship applications, and then again in the winter for Summer Leadership Program application preparation. Students sign up online for a 30-minute session

Resume Critiques	<i>Percentage</i>	<i>Count</i>
Did not Use Resource	67.7%	21
<i>Reason why:</i>		
Not aware	71.4%	15
Times conflicted	14.3%	3
Unsure of potential beneficial	9.5%	2
Not seeking employment	4.8%	1
Used Resource	32.3%	10
<i>This Resource was helpful:</i>		
Strongly agree	30.0%	3
Agree	60.0%	6
Neutral	10.0%	1

where they receive in-person feedback from an accounting professional or recruiter. All firms who participate will post internship opportunities on PSU’s job application portal, Handshake, so students gain visibility and gain feedback from the people who will actually review their resumes or have recently undergone recruiting themselves. When asked which resource made the most impact on her recruiting success, a subject selected the resume workshop. She said, “through this event, I was able to connect with recruiters, and learn about the different programs available to me. I even managed to find out

that I was eligible for an internship offered to underrepresented minorities in the accounting field.” Only 32.3% of those surveyed attended a resume workshop, but 90% of attendees agreed or strongly agreed that the event was helpful in terms of their recruiting process. Of those who did not attend, lack of awareness was the primary factor (71.4%) and conflicting event times caused 14.3% to not attend. Sessions are offered over the course of three days, but only during business hours for the convenience of the firms participating. Therefore, providing alternative times for those students who work during the day time may not be feasible.

Mock Interviews

Mock Interview sessions occur three weeks after Resume Critiques and follow a similar format, except students get to practice common behavioral interview questions with firm professionals. Despite the later timing of only a week before the start of classes, students

Mock Interviews	<i>Percentage</i>	<i>Count</i>
Did not Use Resource	74.2%	23
<i>Reason why:</i>		
Not aware	78.3%	18
Times conflicted	4.3%	1
Unsure of potential beneficial	13.0%	3
Not seeking employment	4.3%	1
Used Resource	25.8%	8
<i>This Resource was helpful:</i>		
Strongly agree	62.5%	5
Agree	37.5%	3

were less aware of the existence of Mock interviews than Resume Critiques by ten percentage points. Nevertheless, every student who attended a mock interview session agreed or strongly agreed that was helpful in terms of their recruiting process. Feedback from the professionals not only helps students improve their skills before the actual interviews, but also gives them confidence with and exposure to the firms. According to the 2017 Talent Board North American Candidate Experience Research Report, “64% of candidates receive no feedback after they are

dispositioned...5.5% of candidates were given feedback that they found even moderately useful from employers when notified that they were not selected; of that, a scant 2.6% of candidates received ‘specific and valuable feedback.’” The report goes on to explain that “hiring managers don’t provide much feedback (if any), recruiters are not required to follow-up with candidates and there is a no policy in place to contact candidates post apply. In fact, in some countries, including the U.S., employers are legally restricted in terms of what kinds of feedback they can give” (Talent Board, 2018). Therefore, Mock Interviews may represent student’s only chance to receive meaningful feedback that will positively impact their job search.

Academic Advisors

One subject first learned about recruiting during a mandatory meeting with his academic advisor, Becky Einoff, who

Academic Advisor	<i>Percentage</i>	<i>Count</i>
Did not Use Resource	48.4%	15
<i>Reason why:</i>		
Not aware	80.0%	12
Times conflicted	6.7%	1
Unsure of potential beneficial	6.7%	1
Not seeking employment	6.7%	1
Used Resource	51.6%	16
<i>This Resource was helpful:</i>		
Strongly agree	12.5%	2
Agree	50.0%	8
Neutral	31.3%	5
Strongly disagree	6.3%	1

explained the early timing of the recruiting process and urged him to become involved with BAP. He credits that mandatory meeting as the catalyst that pushed him to start preparing for recruiting which later led to him receiving an internship and then full-time offer at his desired firm. Another interviewee echoed this sentiment, stating, “my advisor has been extremely helpful in planning classes with me as well as recommending activities to bolster my resume.” However, yet another interviewee was under the impression that he was not required to meet with his advisor and

he “knew academic advisors existed, but didn’t even know what the options were in an accounting career, let alone what [he] wanted, so [he] did not schedule meetings with them.” Yet another interviewee described her mandatory meeting with her advisor as unhelpful and confusing. She needed to determine her CPA eligibility before Meet the Firms so she could update it on her resume and ensure she was recruiting for the right positions. The academic advisors at PSU are assigned based off of the last two digits of student ID numbers and only a handful have extensive experience with accounting. Due to this, her advisor was unable to accurately determine her CPA eligibility date which caused issues later for the student when she was forced to contact the firms she had applied with and updated her eligibility date. This displays the critical nature of advisor background and skill, in determining student success.

Accounting Mentorship Program

This program run by Academic and Career Advisor, Becky Einoff, pairs student applicants with professionals in the community who volunteer to mentor these junior level students. This resource was the least accessed (16.1% of students participated), and one interview respondents reported, “I was paired with a mentor but only met with her once. She seemed frustrated that I didn't have more specific questions like her previous mentee, and I had recently lost my father and did not have the time/energy to spend on a bad match.” Another interviewee had the opportunity to participate in the program two years in a row and had varying experiences:

Mentorship Program	<i>Percentage</i>	<i>Count</i>
Did not Use Resource	83.9%	26
<i>Reason why:</i>		
Not aware	76.9%	20
Times conflicted	11.5%	3
Unsure of potential beneficial	7.7%	2
Not seeking employment	3.8%	1
Used Resource	16.1%	5
<i>This Resource was helpful:</i>		
Strongly agree	60.0%	3
Agree	20.0%	1
Neutral	20.0%	1

“My first mentorship pairing was incredibly helpful. My mentor was genuine and eager to help me in any way he could. Whether that was answering my questions about the profession, critiquing my resume or offering advice on the recruiting process. However, my second pairing was not as good of a fit. We did not click personality wise, and after I did not receive a response to one of my emails, and got busy during the summer, I stopped reaching out.”

However, four of the five survey respondents who participated agreed or strongly agreed the resource was helpful. It appears that effectiveness of the program entirely hinges on the quality of the matches. This insight is crucial to consider when implementing the peer-to-peer mentorship program detailed in the Strategic Recommendations section of this report.

Weekly Meetings: Professional Panels

BAP holds a meeting once every Wednesday, where a single speaker or a panel of professional accountants answer student questions about the profession and the recruiting process. After many of these sessions, the professionals generally stay and mingle with

students, and even pass out their business cards and arrange informational interviews with students later. These meetings present an opportunity for students to gain facetime with

Professional Panels	<i>Percentage</i>	<i>Count</i>
Did not Use Resource	77.4%	24
<i>Reason why:</i>		
Not aware	87.5%	21
Times conflicted	8.3%	2
Unsure of potential beneficial	4.2%	1
Used Resource	22.6%	7
<i>This Resource was helpful:</i>		
Strongly agree	28.6%	2
Agree	14.3%	1
Neutral	57.1%	4

professionals and become more knowledgeable about the various career paths within accounting. In their 2010 case study, the Accounting Advisory Council chapter of Advances in Accounting Innovation hosted a panel discussion featuring recent accounting graduates. Student volunteers who attended completed a questionnaire afterwards and analysis of student responses suggested they learned a significant amount from the experience (Amer, T. S., Bain, C. E., & Wilburn, N. L., 2010).

The current research supports this conclusion, because two of the ten interviewees cited BAP's panels as the most helpful resource to their job search process. During the first week of classes at PSU, one interviewee "didn't understand the difference between industry/corporate accounting and public accounting. At the time, I was mainly considering finance, and it was exciting to discover through the meetings how broad and full of opportunities the field of accounting is. I declared Accounting the next week before Meet the Firms." Another subject even stated "I went to all the meetings in the beginning of my junior year. I didn't know the process to get involved and volunteer, but I went to get exposure because I recognized BAP for what it is — a conduit for students to springboard themselves into the world of accounting at large." The quantitative results were less robust, since only 42.9% (3) of the students who attended the panels agreed or strongly agreed they were helpful in terms of their recruiting and job search process. The other 57.1% (4) who attended panels reported they had a neutral impact. Based on interview responses, this lack of helpfulness most likely stems from students not interpersonally connecting with the professionals after the meetings. According to one interviewee, of the three meetings they attended, he never spoke to a professional, because the line was too long or the they left before he had the opportunity.

All-Majors Career Fair

Due to the specific requirements of the accounting professions recruiting process, the All-Majors Career Fair was the least helpful of resources for students. One student stated that

All-Majors Career Fair	<i>Percentage</i>	<i>Count</i>
Did not Use Resource	74.2%	23
<i>Reason why:</i>		
Not aware	60.9%	14
Times conflicted	8.7%	2
Unsure of potential beneficial	26.1%	6
Not seeking employment	4.3%	1
Used Resource	25.8%	8
<i>This Resource was helpful:</i>		
Strongly agree	12.5%	1
Agree	25.0%	2
Neutral	12.5%	1
Disagree	50.0%	4

there were very few accounting related employers present and even considered it “a waste of time.” The survey results corroborate this, with four of the eight attendees of the fair indicating it was not helpful in terms of their job search process. The All-Majors Career Fair also suffered from low student awareness, but six students did not attend because they were unsure of the potential benefit. Given 50% of the attendees did not find the resource helpful, increased marketing efforts for this resource are not recommended.

Additional Resources Considered

As anticipated, the interview component of the study illuminated additional resources that influenced student recruiting experiences and outcomes. This section describes each and their impact on student experiences.

Clothing Closet

The Clothing Closet is a free BAP event where students can take home clean, previously-owned professional clothing. One first-generation student shared her distress while building a wardrobe on her own for recruiting:

“I did not have any experience with appropriate public accounting interview attire. I had an emotional breakdown at the Woodburn Outlet Mall as I struggled to figure out what to wear by myself with Google searches. Since getting involved in PSU’s BAP chapter, which is filled with many other first-generation students from working-class backgrounds, I discovered that many other students had similar experiences during this process.”

She later explained how critical of a resource the Clothing Closet was for her and her peers. This event not only offsets the high price of required professional attire but provides students with guidance on standards of business professional and business casual clothing.

New Accounting Recruiting Support Position

Fall of 2018, right before data collection for this study began, the PSU accounting department hired Madelyn Parsons to fill a brand-new position: Accounting Recruiting Support. Dr. Elizabeth Almer explained how the department “created and funded the position exclusively through alumni and firm donations.” Lutz and Almer both cite the new Accounting Newsletter as Parsons’ greatest contribution thus far. Parsons drafted and sent out this newsletter once a week during fall recruiting and through Thanksgiving. She included

detailed instructions to students on the recruiting process, timeline and where to go to access resources and attached to every issue cover letter and resume templates and tips, an accounting recruiting timeline, a detailed recruiting guide and additional informative documents. This newsletter is included in a link on every accounting professors D2L page. Additionally, as soon as a student registers for PSU's accounting program they are subscribed to the newsletter. Professors are encouraged to spend five minutes at the beginning of their first fall class emphasizing the importance of Meet the Firms and directing students to the newsletter. Kelly Lutz expressed how the newsletter has provided the coordination of information the department was previously lacking. She states that before the newsletter she spent a large amount of time fielding questions by email which are now clearly answered in previous issues of the newsletter that she can direct students to.

Parsons also encourages students at the end of each issue to reach out and schedule one-on-one advising with her. One subject shared that he "extensively began utilizing BAP programs and advising from Emma Britton, and Madelyn Parsons. The outcome was a well-executed recruiting season that appears to be yielding results." As discussed in the Academic & Career Advisor section of this thesis, PSU possesses a limited number of advisors who possess accounting-specific recruitment experience, who can critique a resume and provide coaching with that level of expertise. Therefore, Parsons provides this highly demanded accounting career advising.

OSCPA Career Showcase

Once annually, BAP's weekly emails are distributed to all subscribing students and include a promotion for the Oregon Society of Certified Public Accountants' Career Showcase. OSCPAs structure their event similarly to Meet the Firms, with overlapping firms, as well as various different employers in attendance. However, their event does not require a \$25 registration like Meet the Firms. One student lamented, "all I heard about going into junior year was Meet the Firms (and resources to prepare for it). I didn't hear about OSCPAs FREE event, the career showcase, until the week before. I had to negotiate with work to get off early to attend." While the accounting newsletter this year also included a promotion for the OSCPAs Career Showcase, student awareness could increase with professors' verbal promotion of the event and peer encouragement. Strategic Recommendations section of this report includes a peer-to-peer mentorship program which will require mentors to emphasize to their mentees the importance of this cost-free event.

Congratulatory Letter Writing Campaign

All PCC students who receive an A or above in their intro to accounting course, receive a letter from PSU urging them to consider PSU's accounting program and apply to one or more of the firm's Summer Leadership Programs. Of all interviewees, one applied and attended a SLP because they received this congratulatory letter. Due to the small population size of this study, the reach of this letter could be far greater and is worth the small investment. Efforts are in progress to expand this program to Mt. Hood and Clackamas Community College, but approval must be obtained first.

STRATEGIC RECOMMENDATIONS

Recruiting Orientation for All Transfers Declaring Accounting

Florida International University requires all transfer students pass an entrance exam in order to be admitted into the accounting department. Those who pass the entrance exam in the summer are invited to a recruiting process orientation run by BAP the first week of classes where they learn about the service lines and how to prepare for their accounting specific career fair. Transfers to PSU can register up until the day before class, which makes capturing them soon enough a challenge. PSU's BAP chapter only hosts a "How to Prepare for Meet the Firms" workshop one week prior to the massive career fair (Meet the Firms). However, according to one survey subject, this orientation should be mandatory, and another subject suggested the mandatory academic & career advisor meeting for transfers should focus more heavily on recruiting as opposed to course load requirements.

PSU already offers a transfer orientation for students of all majors at the beginning of each term. One subject expressed frustration that "PSU didn't attempt to inform even during the transfer orientation [he] had in the summer prior." This program currently does not include any programming on the accounting recruiting process, because according to PSU faculty, the agenda for that event is full and inflexible. Nevertheless, BAP officers tabling at this event could create interest in BAP and its resources. BAP officers also can attend PCC's Welcome Week every term and set a table on PCC's campuses to bring awareness of accounting recruitment for transfer students.

Increased and Improved Class Visits to Community College Classrooms

In prior years, BAP volunteers have attended the classrooms of a handful of PCC instructors and shared a brief five-minute informational presentation with the students. These visits are called "BAP Raps" and are conducted consistently at the beginning of each term at PSU's beginning and intermediate accounting classes. Bolstering this program at community colleges presents a huge opportunity to inform students on the SLP deadlines and invite them to attend BAP events at PSU if they intend on transferring. FIU currently runs BAP Raps at their surrounding community colleges and reported increased transfer student understanding and Meet the Firms attendance. Nevertheless, Kelly Lutz explains that how here "it's a massive logistical challenge. Between the three major community colleges, there are too many campuses, too many classrooms, too many adjuncts and not enough BAP volunteers." Add the distance and time commitment and it becomes even more difficult to deploy volunteers. She continued to explain that "as well intentioned as [BAP raps] are, it is still a challenge to do them even on PSU's own campus." Thus, community college BAP Raps have not been conducted in the past two years. Over the past few years, Lutz has suggested creating a video presenting the same information as a BAP rap to distribute to CC classes which could help overcome this. Resources such as Meet the Firms and Resume Critiques rely most heavily on the success of BAP raps since those events received the least student awareness. Another advantage of reinstating BAP Raps is the opportunity to invite Community College Students to become extended candidates of BAP, thus empowering them to become more involved earlier on.

Peer-to-Peer Mentorship Program

The professional mentor program discussed and quantitatively evaluated earlier provides a clear benefit to the students who are accepted into it. However, every year more students apply for the program than professionals volunteer to be mentors. Therefore, deserving students go unpaired and miss the opportunity. When asked how PSU could have better supported them during recruiting, one survey subject requested specifically “more mentors that can be matched with accounting students.” Expanding the number of mentors requires relying on connections professors and career service faculty have established with professionals who then agree to give their time. While this is beneficial to pursue, the implementation of a peer-to-peer mentorship program can supplement the needed coaching, even if there is a shortage of professionals.

In eight out of the ten interviews, students mentioned the importance of relying on their peers for advice and guidance. One surveyed student stated that “I made contacts with classmates that had been through the process and relied heavily on their experience to survive.” Another surveyed student requested a formal structure for this kind of support, stating “I think that there should be some sort of voluntary mentorship or open hour where lower level accounting people can ask those of us who are about to finish for advice.” Beta Alpha Psi is in the process of creating such a program set to launch this winter to prepare mentees for Summer Leadership Programs deadlines and interviews. Student mentors have already been identified and include students in their final year who have job offers and an extensive knowledge of the process through their involvement with BAP. Mentors and Mentees will meet three times in February, with each meeting one hour long, and covering a different aspect of recruiting: Informational Interview Training, Resume Critiques and Formal Interview Preparation. A fourth optional meeting includes day of shopping for professional clothes, where the mentor can provide advice on polish and presentation. This program will likely only be sustainable on a small-scale year to year, because of the small number of BAP seniors who have the needed expertise and time to commit. A method to abate to this could be providing senior students who choose to mentor with a credit incentive.

Provide More Information and Resources for Careers Outside Public Accounting

BAP leaders at PSU, and the accounting department expressed concern that BAP’s programs focus too many resources and events on placing students in the field of Public Accounting. Student interviewees identified inadequate content and opportunities for students who are interested in corporate accounting, non-profit, governmental accounting or fields within finance. One survey respondent commented “I have no idea what the recruitment process is for anything other than public accounting.” They went on to suggest, “so involve a variety of employers to recruitment.” Future research should explore the varying employment opportunities available within these sub-fields and how their recruiting timelines differ from Public-Accounting. BAP hosts an annual Internal Audit Night featuring a panel of local IA professionals and a networking session at the end. This represents a single step toward combating BAP’s hyper focus on public accounting. If PSU contributes a majority of funds and time towards Public Accounting resources, especially for Big Four firms, students who do not fit the culture or criteria of these firms will lose their time to unfruitful pursuits.

According to American Institute of Certified Public Accountants' 2017 Accounting Graduates Supply and Demand Report out of the 79,524 students who graduated in 2016 with a Bachelor's or Master's in Accounting, only 48,004 became candidates for the CPA exam. This further supports the conclusion that not all of PSU's students intend to work in Public Accounting and need information on alternative routes.

Encourage Students to Extend their Graduation Timeline as Appropriate

Four out of the five interviewees with jobs secured post-graduation studied at PSU for longer than two years. One of them added a full additional year to their academic timeline and the other three only added one or two terms. Each cited this decision as pivotal because it granted them eligibility⁶ to Summer Leadership Programs which they then had time to adequately prepare for due to the later start of the recruiting cycle and deadlines in February. However, not all students have the funds to extend their schooling an additional year, particularly when considering that 90.3% of students indicated cost was a significant factor in their decision to attend community college prior to transferring to PSU. According to Elizabeth Almer, "a majority of students do not need a large course load for their fourth year. I built out a suite of electives a few years ago when I noticed that students only needed a couple extra classes to get to that 225-credit requirement for the CPA. Many of our students complete these extra classes by loading up their course load each term." For the students who did opt to add at least one term, their offer letters still have start dates in the fall/summer following graduation. For example, one subject attended PCC for two years and then PSU for two years and one additional quarter in the fall. She applied to two SLP programs during her first winter term at PSU and completed one the following summer. Then, she completed her internship the summer before her final quarter. When interviewed for this research, she was in the middle of a nine-month period of waiting for her job offer to take effect. It's clear how this could cause financial distress for many students when their loan grace periods expire. Therefore, during conversations with peer mentors and the mandatory academic advisor meeting, students should receive coaching on the viability of pursuing a fifth year or additional terms given their situation.

FUTURE RESEARCH

BAP Leadership Roles as an Opportunity for Professional Development

The current research did not investigate a possible correlation between volunteering within BAP and greater success during recruiting. Anecdotally speaking, students who significantly contribute to a BAP department, or take on a leadership role as a BAP officer receive offers at Big Four Firms and large regional firms with greater frequency than students who don't become heavily involved. Anyone with membership to BAP can place the honors society's name and clout on their resume. But in an interview, BAP officers demonstrate their

⁶ Summer Leadership Program eligibility requirements vary by firm, but almost all will accept students who have two more summers left until graduation. This is because the program will occur during the upcoming summer and an internship is expected to occur the following summer if the candidate is a good fit.

experience collaborating on a team and executing events, which often sets them apart from their peers. In a CPA journal article, William Stephens, a professor of 38 years at University of South Florida, describes BAP involvement as a "bridge" to the professional world. He uses the following acrostic to capture how BAP produces candidates that firm recruiters actively seek out:

- ❖ B: Building relationships with peers and professionals
- ❖ R: Recognizing and rewarding scholastic success
- ❖ I: Instilling commitment to lifelong professional development
- ❖ D: Developing leadership skills
- ❖ G: Giving back to the community through service
- ❖ E: Encouraging ethical behavior. (Stephens, 2007).

While no empirical evidence exists in the literature to support the greater post-graduation job security of students involved in BAP, four of the current study's interviewees reported that volunteering in BAP positively influenced their job search process.

The Perspective and Motives of Recruiters and Top Management

Many accounting firms have adopted diversity and inclusion policies and practices and even contracted specialists to consult their firm on equity. As demonstrated in this paper, the shift towards earlier recruitment disadvantages people of lower socioeconomic status, which conflicts with the proclaimed diversity and inclusion initiatives of the large firms. One of the Big Four firms, Ernst & Young, created a summer leadership program specifically for ethnically diverse freshmen, sophomores and transfer students, called "Launch." One interview subject discovered this program through their mock interview session with an EY recruiter, and later obtained full time employment because of her experience in the program and her early internship offer. While this program represents a critical step to closing the intersectional equity gap, it does not directly address the socioeconomic disparity. More research needs to investigate top management's perception or lack of awareness of this contradiction, particularly within the other large, industry leading firms.

Burgeoning Connection with Portland Community College

At the time this report was published a meeting was scheduled between Elizabeth Almer, PSU's School of Business' Dean and the Dean of PCC to discuss strategies to streamline communication between PSU and PCC for their students studying accounting. These efforts have not yet come to fruition but present an attractive opportunity for PSU to gain a singular point of contact and information dissemination within the organization. Future research will be required to determine best practices for establishing these types of connections with other local community colleges.

Exacerbation of the Gap when Unemployment Rate Increases

According to the Bureau of Labor Statistics, the unemployment rate as of October 2018 was 3.7%, representing a nearly 50 year low. Even with our economy nearing full

employment, community college transfer students still struggle to secure a job upon graduating. Therefore, the challenges detailed in this paper will likely compound and worsen once the cyclical unemployment rate rise again. Future research should investigate how the alarming trends illuminated in this study intensify as the job market contracts.

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