

A STUDY OF THE SCARCITY OF QUALIFIED APPLICANTS FOR
GOVERNMENTAL ACCOUNTING POSITIONS

by

Renée Christine Sinclair

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A Dissertation Presented in Partial Fulfillment
of the Requirements for the Degree
Doctor of Business Administration

University of Phoenix

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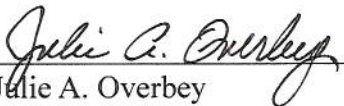
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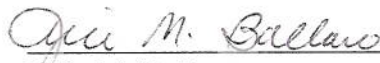
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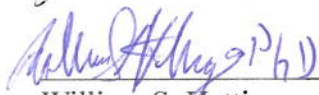
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ABSTRACT

The purpose of this qualitative exploratory case study was to investigate the reasons why there are an insufficient number of qualified applicants for governmental professional accounting positions. The 2014-2015 curriculum catalogs of four-year colleges and universities were examined to determine if governmental accounting courses were offered as part of the business administration degree programs. Twenty past and current post-secondary business administration students were interviewed to collect data about their educational experiences and their perceptions of careers in governmental service. The data were triangulated using NVivo 10® qualitative analysis software to identify significant patterns. The five significant patterns identified were: a) scarcity of governmental accounting courses, b) no discussion of governmental accounting as a career, c) compensation and job stability most considered factors, d) negative perceptions of a career in governmental service and e) state and local government human resources personnel need to be active in campus recruitment activities. The analyses revealed post-secondary business administration students are not aware of the opportunities in governmental accounting careers. Therefore, findings and recommendations from this research will enable state and local governmental human resources personnel to develop recruitment activities to increase the number of qualified applicants for governmental professional accounting positions.

DEDICATION

This dissertation is dedicated to the one true living God, Jesus Christ, and to my husband, Michael, who have significantly defined my life by transforming me into who I am today. My Lord and Savior Jesus Christ has enabled me to endure through trials and tribulations; He has sustained me and He has proven I am able to do all things through Christ who strengthens me. I am extremely thankful and blessed to be a child of God. Michael has encouraged me throughout my educational journey, sacrificing significant periods of time when I was fully focused on completing this study. His unfailing love, support, and unwavering belief in my ability to achieve this significant milestone will never be forgotten.

This dissertation is also dedicated to the memory of my father, Blair Armitage, and the memory of my grandmother, Isabella Blair Armitage. When told he should not pursue a career in education due to irreversible damage to his vision, my father changed majors to mechanics, completed a bachelor degree, and designed and patented soft wood sawmill equipment. My grandmother returned to college three times to complete the necessary coursework to continue her profession as a third grade teacher as the requirements to teach K-12 students evolved beginning with certification in 1920 and culminating in a bachelor degree in 1950. Without their unyielding belief in the importance of education, I would have never begun this journey. I only wish they were here to see me complete this terminal degree.

ACKNOWLEDGEMENTS

This dissertation would not have been completed without the guidance and support of my committee. I gratefully acknowledge my mentor and chair Dr. Julie Overbey. Thank you for stepping in mid-way in my doctoral journey and being willing to work with me outside of class. Your expertise and guidance was invaluable as I worked through the various challenges of completing my study and dissertation. I also gratefully acknowledge my committee members Dr. Julie Ballaro and Dr. William Hettinger. Thank you for your valuable time, guidance, words of encouragement, suggestions and insight throughout the past three years.

I want to also acknowledge some very special instructors who were instrumental in my successful completion of this program: Dr. Francis Wardle, Dr. Marla Kelsey, and Dr. Sandra Kolberg. These three instructors, each of whom facilitated the first year, second year, and third year residencies respectively, provided detailed, clear and constructive guidance for completion of the dissertation according to the recommended schedule. Because of their strong recommendations regarding completion of the various phases of the proposal and dissertation I was able to maintain forward progress in spite of disruptions caused by events outside of my control.

To my children, Matthew and Stephanie, thank you for your support and encouragement throughout this journey. Your patience and understanding as I worked on and completed my seemingly never-ending graduate and terminal degree programs is greatly appreciated.

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Chapter 1

Introduction

Governmental accounting professionals are responsible for maintaining financial records on behalf of the public at the federal, state, and local government levels. Many people who fill these positions are eligible for retirement, or have already retired, leaving leadership positions vacant (Hale, 2003; Ng & Gossett, 2013). In order for governmental agencies to ensure continuity and consistency of service, delivering sufficient numbers of qualified applicants is paramount (Government Finance Officers Association, 2011). Governmental accounting is a fundamental element of establishing public accountability (Harris, 2005).

Post-secondary business administration major graduates seek employment in either the private sector or governmental service. In the post-corporate scandal era, the first decade of the 21st century, accounting graduates have been in high demand in the private sector (AGA, 2005). Federal, state, and local governmental agencies have to compete with private sector organizations for qualified workers (Jacobsen, 2010). Few business administration graduates view government service as an attractive career option (AGA, 2005). Governmental accounting courses are seldom offered as part of the business administration curriculum at colleges and universities (AGA, 2005). The reasons why people choose one field versus the other are unclear. Once human resource managers in governmental agencies identify variables that prohibit attracting more efficient and productive candidates, their recruiting efforts can focus more on soliciting qualified graduates.

Chapter one contains an exploration of the potential reasons for the scarcity of qualified applicants for state and local governmental accounting positions. The inclusion of governmental accounting and the discussion of career opportunities in public service versus private sector employment in post-secondary business administration curricula may increase the number of qualified applicants seeking employment in local governments. Chapter one also includes a discussion of the background, problem statement, and purpose of the qualitative study. The study involved an exploration of students' and working professionals' awareness of career opportunities in local government. In an effort to substantiate the research, the study included interviews with accounting professionals with at least a bachelors' degree in business administration and questionnaire responses from students in four-year post-secondary business administration programs. The study also included a review of catalogs and business administration course programs for the academic year 2014-2015 of selected four-year universities and colleges offering traditional, online, or blended educational platforms.

Three purposive samples were drawn for the qualitative study. Probability sampling allows the researcher to generalize the findings of a study to the population from which it is drawn (Merriam, 2009). The goal of a qualitative study is to discover why a phenomenon occurs and the implications of why it occurs, rather than answering questions of a numerical or statistical nature (Merriam, 2009). Purposive sampling allows the researcher to select an information-rich sample based on specific criteria (Merriam, 2009).

Each population sample was considered complete when the information gathered became redundant (Merriam, 2009). One sample included the 2014-2015 catalogs obtained from 16 public four-year colleges and universities, 17 non-profit four-year colleges and universities, and seven for-profit four-year colleges and universities. The sample of 40 four-year colleges and universities was considered to have reached data saturation when new information was not discovered.

Another sample was the responses from five accounting professionals to the 12 interview questions as shown in Appendix A. The purpose of the qualitative study was to maximize information within the framework of the problem being studied (Merriam, 2009). Flyvbjerg (2006) argued it is most appropriate to select a small sample chosen for their validity rather than a large random sample that may not provide rich information. Large samples provide breadth, whereas small samples provide depth, giving greater insight into the phenomenon (Flyvbjerg, 2006). The sample of five professional accountants was considered to have reached data saturation when no new information was obtained (Merriam, 2009).

The third sample was the responses from 15 business administration students at a selected four-year college to the 12 interview questions as shown in Appendix A. The sample of 15 business administration students was considered to have reached data saturation when no new information was forthcoming (Merriam, 2009). To assist in the understanding of the terminology associated with the accounting profession, and specifically the field of governmental accounting, chapter one includes a list of terms

used by professional accountants defined for readers who may not be familiar with accounting terms.

Background of the Problem

A stark difference exists between accounting for private sector for-profit businesses and accounting for governmental entities. Governmental entities exist to provide services to the general public, whereas private sector entities are seeking to make a profit. State and local governments account for approximately 11% of the GDP in the United States (Harris, 2005). Profits are not commendable in the governmental sector and may be perceived by citizens as a lack of a full range of provided services or that the taxes being levied are too much (Crisostomo, 2011). Governmental accountants must record transactions according to governmental accounting standards to ensure that the financial records of governmental entities accurately reflect operations according to federal and state regulations. The accountants who are responsible for performing the accounting on behalf of governmental entities should be at minimum familiar with the governmental accounting standards and acquainted with how to practically apply the standards (Government Finance Officers Association, 2011).

Human resources managers of governmental agencies have had difficulties recruiting qualified candidates for senior accounting positions for many years (Brock, 2010; Government Finance Officers Association, 2011). The recruitment efforts of governmental agencies generate applications from candidates who have no formal accounting education or candidates who are inexperienced in governmental accounting. According to Hale (2003), approximately 30% of the government's accounting

professionals were at least 50 years of age or older as of 2001 and therefore eligible for retirement. Many of these senior government accounting professionals are deciding to retire, leaving executive positions vacant (Hale, 2003). The scarcity of qualified accountants has caused economic strain in all business sectors because the lack of graduating accounting students seeking accounting careers has caused much higher recruiting costs (Salz, 2001). Finding and keeping professionally qualified accounting staff has been a significant concern in private and public sectors since 1997 (Elfrink & Woodruff, 2008). Recruiting and maintaining an effective work force is critical for all forms of governmental agencies to use taxpayers' money efficiently (AGA, 2005).

According to Jacobson (2010), the increasing number of employees eligible to retire from governmental service together with the expanding skills required of public sector employees is a key challenge for local governments. Almost 50% of government workers are potentially eligible for retirement because they are 45 or older, whereas only 30% of the private workforce is in this age range, creating a disproportionate need for skilled workers (Jacobson, 2010). The proportion of managerial and finance accounting professionals versus tax and audit accounting professionals is estimated to be 80% (U.S. Bureau of Labor Statistics, as cited by Thomson, 2009). The composition of the workforce is shifting to a younger generation with different expectations. Generation Y individuals are concerned about work/life balance, seeking careers that provide a sense of community and jobs that are creative, innovative, and fun (Malthus & Fowler, 2009). Elam and Mendez (2010) found accounting students expect flexible work schedules,

frequent positive reinforcement focused on performance and merit rather than formal evaluations.

Governmental agencies have to compete with private sector organizations to recruit qualified workers. Local government recruiting efforts are constrained by lack of resources, persistent bureaucracy, and workforce unionization (Truss, 2009). Although an orientation toward public service may influence students' choices for careers, private sector organizations actively market their accounting positions by advertising in school newspapers attracting many of the potential candidates (Hurt & Barro, 2006; Solnik, 2002). For governmental agencies to be competitive when recruiting accounting staff, they need to ensure students are aware of the career opportunities in public service.

Statement of the Problem

There are an insufficient number of qualified applicants for local governmental accounting professional positions. The candidates applying for governmental accounting professional positions tend to have non-governmental experience along with no formal education in governmental accounting. According to Colley and Price (2010), the aging workforce and shortage of skills has taken governmental agencies by surprise. Local governmental agency recruiting efforts generate insufficient applications from post-secondary graduates. Post-secondary business administration major graduates rarely seek employment in the governmental sector, contributing to the scarce number of qualified applicants for local governmental accounting professional positions.

The qualitative exploratory case study research design for the study involved an exploration of post-secondary students' and professional accountants' perceptions of and

awareness of career opportunities in governmental organizations and the analysis of the accounting curricula offered or available in the academic year 2014-2015. The study involved a review of college and university catalogs issued to business administration students that provide course listings for the requirements to obtain a business administration degree or an accounting degree. The review of catalogs determined whether governmental accounting education is offered, and if so, is it required or elective. To add to the study and to increase the understanding of the scarcity of qualified applicants for governmental accounting positions, accounting professionals and business administration students took part in the study by answering questions that related to required and elective accounting education, perspectives regarding governmental careers, and their awareness of career options before and after graduation.

Purpose of the Study

The purpose of the qualitative exploratory case study was to examine the reasons why post-secondary business administration majors choose private sector versus governmental service. The focus of the study was the accounting course requirements for post-secondary business administration major students from 16 public four-year colleges and universities, 17 non-profit four-year colleges and universities, and seven for-profit four-year colleges and universities offering traditional, online, and blended educational formats. The patterns of accounting curricula requirements were triangulated with the answers to interview questions by five accounting professionals who had obtained at least a bachelor's degree in business administration. To add to the determination of patterns, the researcher analyzed the answers to twelve interview questions by two pilot study

participants and 15 post-secondary business administration students for any patterns in awareness of career options in public service. The qualitative exploratory case study was appropriate because the major focus is on career choice and the role of governmental accounting in the business administration curriculum. Gaining an understanding as to why university business administration majors choose private sector over public sector accounting careers may give governmental entities the information they need to achieve optimal results in future recruitments. Recruiting qualified candidates will better enable local governments to correctly account for public funds.

Significance of the Problem

The problem examined in the study is significant because governmental agencies must compete with private sector organizations when recruiting for positions that require individuals that have had formal post-secondary education. Factors were examined that influence business administration majors' decisions regarding careers in the private sector versus public service. Gaining an understanding of the mechanisms behind students' decisions may enable human resources managers of governmental agencies to develop focused recruiting methods which may result in an increase in applications from qualified candidates.

Significance to Leadership

The study is significant to the leadership's understanding of the factors that influence business administration majors' decisions regarding careers in the private sector versus public service. Identifying the key factors that influence students' decisions regarding careers may generate changes in the courses offered in business administration

programs at four-year colleges and universities. The results of the study may enable governmental entities to more efficiently and effectively recruit qualified candidates for executive finance positions by gaining an understanding of the students' awareness and perspectives of career options.

Welcker (1936) stated "...the taxpayer, has a right to have the assurance that those to whom they have entrusted the custody of their funds are exercising good faith along with intelligence in the fulfillment of such duties" (p. 56). The results of this study may enable governmental leaders to effect change in four year college and university business administration program curricula, increasing the number of students acquainted with governmental service. The findings of this study may enable liaisons between governmental leadership and local and regional four year colleges and universities creating a balanced presentation of career options.

Nature of the Study

A qualitative research method is appropriate when variables are unknown and little information exists on a topic. A quantitative research method involves collecting and analyzing numerical data, whereas a qualitative research method involves collecting narrative data, expressed in words and pictures (Christensen et al., 2011; Neuman, 2006). Christensen et al. (2011) argued research that collects only quantitative data often provides incomplete analysis of the phenomenon being investigated. Although a qualitative research design may require additional time to collect and analyze data, the information gained from the data may demonstrate a need for governmental accounting

courses to become part of the business administration curriculum, and a need for instructors to present governmental accounting careers as viable opportunities.

The qualitative method approach allowed the researcher to capture participants' experiences and observations from personal interviews. A case study research design is most appropriate when the researcher is seeking to explain why a phenomenon exists and when little is understood about the phenomenon being studied (Leedy & Ormrod, 2010; Yin, 2009). According to Yin (2009), the case study research design enables the researcher to seek explanations as to how or why a phenomenon exists. The exploratory case study design was considered most appropriate for this study because the researcher identified some connections among the curricula offered at four-year colleges and universities, the interactions between faculty and students, and the career choices made by business administration students that contribute to the scarcity of qualified applicants for governmental accounting positions (Neuman, 2006).

The qualitative study included the analysis and exploration of accounting curricula and the factors influencing post-secondary students' decisions regarding careers in private sector versus public service. The qualitative study occurred in a real-world setting and focused on the perspectives of the participants in order to gain an understanding of the scarcity of qualified applicants for local governmental professional accounting positions. The information provided for the study was obtained through the archival data catalogs available on each university's web site and responses to questions posed to accounting professionals and post-secondary business administration students. The focus of the study was to explore the reasons why there are an insufficient number of

qualified applicants for local governmental accounting positions. The 40 colleges and universities selected for the study are located in the states of Alabama, Arizona, California, Colorado, Idaho, Indiana, Minnesota, Oregon, Utah, and Washington. The data obtained were from 16 public four-year colleges and universities, 17 non-profit colleges and universities, and seven for-profit four-year colleges and universities. To gain insight into perceptions of working accounting professionals, the study obtained additional data using interviews of a purposeful sample of five accounting professionals with at least a bachelor's degree in business administration located in the states of Oregon and California, and interviews of 15 post-secondary business administration students located in the state of California.

A phenomenological design for this study was extensively considered and deemed inappropriate because a phenomenological study attempts to understand people's lived experiences, rather than generating an explanation for an action or process (Leedy & Ormrod, 2010). The primary form of data collection for phenomenological studies is lengthy interviews of carefully selected participants (Leedy & Ormrod, 2010). The data for this study included archival information from 40 four-year colleges and universities as well as interviews of five professional accountants and interviews of 15 post-secondary business administration students.

A grounded theory design was also considered for this study. The grounded theory approach is defined as the use of a systematic set of procedures to develop a theory about a phenomenon (Neuman, 2006). A grounded theory study requires extensive data collection from multiple sources (Leedy & Ormrod, 2010). The grounded

theory design was deemed inappropriate for this study because of the lack of available data. Ethnographic studies study groups in their natural settings for a lengthy time period using participant observation (Leedy & Ormrod, 2010). An ethnographic study was deemed inappropriate because the data to be collected will focus on participants' own experiences, observations, and perspectives.

A pilot study was conducted to validate the interview questions. Prior to submission of questions to the professional accountants and the post-secondary business administration students, the interview questions were sent to one accounting professional and one student. The pilot participants reviewed the questions for context, understanding, and clarity. The comments and remarks made by the pilot study participants were positive. After the pilot study was complete, the professional accountants and the post-secondary business administration students received the questions via e-mail for completion and return.

Research Questions

According to Leedy & Ormrod (2010), research questions provide a position from which exploration of the problem may be initiated. The case study approach to a qualitative study starts with broad central questions from which associated sub-questions were generated as data were collected and analyzed (Leedy & Ormrod, 2010; Neuman, 2006). Therefore the central questions of the proposed study were:

1) Why are there an insufficient number of qualified applicants for local governmental professional accounting positions?

2) What factors are used by professional accountants to decide upon a specific accounting career?

3) What not-for-profit and governmental accounting courses are offered at four year colleges and universities?

Theoretical and Conceptual Framework

Phenomenology, defined as the study of circumstances, incidents, or situations that can be understood by one's senses, is the broad theoretical framework on which this study was constructed (Wallace & Wolf, as cited by Knoblock, 2008). The choice of a career is made after considering several factors, including family and academic life experiences, perceptions of the career fields, information regarding the potential compensation, and individual talents (Knoblock, 2008). Several studies have been done regarding career decisions and success in careers within the framework of the decision theory (Brown, 2012; Drummond & Chell, 2001; Gati & Asher, 2001; Germeijs & De Boeck, 2008; Ginevra et al., 2012; Knoblock, 2008).

The decision theory is defined as a broad range of concepts describing the process of reaching optimal decisions by making rational choices using routine calculations (Encyclopædia Britannica, 2013; McGraw Hill, 2006). There are several concepts that have been classified as decision theories relevant to business practices including expected value theory, expected utility theory, disappointment aversion theory, and prospective reference theory (Blavatsky, 2013). Gati and Asher (2001) developed the Pre-Screening, In-Depth Exploration and Choice model (PIC model), based on the decision theory, to provide a framework within which career counselors may work with clients.

The PIC model was designed to optimize the process for individuals in choosing college majors and occupations (Gati & Asher, 2001). Germeijs and De Boeck (2008) postulated three factors of indecision as including insufficient information about alternatives, the valuation problems, and uncertainty about potential outcomes.

Chen et al. (2005; 2008) researched the factors relevant to the selection of accounting as a major and the students' perceptions of the costs and benefits of choosing an accounting career. Many researchers investigated only public accounting and private accounting careers, overlooking other possible accounting fields (Auyeung & Sands, 1997; Carcello & Copeland Jr., 1991; Cohen & Hanno, 1993; Felton et al., 1994; Hutaibat, 2012; Lowe & Simons, 1997; Roslender, 1992; Thompson, 1998). The lack of specific information regarding the scarcity of post-secondary business administration students choosing careers in governmental service versus private or public accounting prompted research on the undergraduate business administration curriculum and the general perception of governmental employment.

Definition of Terms

The research included the use of several terms specific to the field of governmental accounting or professional accounting. Booth, Colomb, and Williams (1995) recommended the clarification of the meanings of the terms used in a study. The following list of terms and definitions provide clarification within the context of the field of accounting.

American Institute of Certified Public Accountants (AICPA): "...the world's largest association representing the accounting profession" (AICPA, 2012, para. 4).

Big Five (5) accounting firms: Defined as Arthur Andersen, Deloitte & Touche, Ernst & Young, Klynveld Peat Marwick Goerdeler (KPMG), and PriceWaterhouseCoopers (Comunale & Sexton, 2003).

Big Four (4) accounting firms: “...Deloitte Touche Komatsu, Ernst & Young, Klynveld Peat Marwick Goerdeler (KPMG) and PricewaterhouseCoopers (PWC)” (Tolleson & Pai, 2011, p. 56).

Governmental Accounting, also known as Fund Accounting: “In governmental ... accounting, a fund is a fiscal and an accounting entity. Each fund has its own self-balancing set of accounts from which financial statements can be prepared” (Granof & Khumawala, 2011, p. 37).

Governmental Accounting Standards Board (GASB): A seven-member board “...appointed by the Trustees of the FAF for a five-year term and may serve up to ten years...required to have knowledge of governmental accounting and finance” (GASB, 2012).

Government Finance Officers Association (GFOA): “...the professional association of state/provincial and local finance officers in the United States and Canada” (GFOA, 2012).

Public Service: Serving the public interest by working for a governmental entity (Houston & Cartwright, 2007).

Assumptions

The research was based upon several assumptions derived from the literature review. The first assumption of the research was that every college or university offering

a business administration program offered accounting courses in the academic year 2014-2015. Business administration degree programs usually include a variety of accounting courses. The second assumption of the study was that accounting educators do not discuss the career opportunities in governmental service. Accounting educators discuss potential accounting career opportunities in the various accounting classes. A third assumption of the research was that post-secondary business administration students perceive a lack of compensation in the governmental sector, as compensation is one of the factors considered when choosing a career.

Scope and Limitations

The study contained two specific limitations. The first limitation was the availability of the accounting professionals. The accounting professionals' availability was determined by the accounting field in which they work and the time of year in which the data were collected. The post-secondary business administration students' availability was limited due to classes in session and the time of year in which the data were collected.

Delimitations

The delimitations are the framework for the research study. The study was limited to specific universities and colleges. There are many universities and colleges at which potential candidates for governmental accounting positions may earn business administration degrees, which required limits to be set in the number of schools selected for research and catalog reviews. The research was confined to curriculum catalogs and brochures of the selected universities and colleges for the academic year 2014-2015. The

study was also confined to the interviews of accounting professionals and post-secondary business administration students who provided insight regarding governmental accounting as addressed in college and university curricula.

Summary

Chapter one included the background of the problem, outlined the problem for the research, and discussed the scarcity of qualified applicants for governmental accounting positions. An exploration of governmental accounting in post-secondary business administration curricula necessitated a thorough evaluation of the currently available literature related to accounting education, factors in making career choices, and perceptions of careers in governmental service. Gaining an understanding of the factors used by accounting professionals to make career decisions may enable human resource managers to recruit better qualified applicants for governmental accounting positions.

Chapter two includes a review of research articles regarding the scarcity of qualified applicants for governmental positions. Presenting governmental accounting and governmental career opportunities to post-secondary business administration students may increase their awareness of the need for properly trained applicants. Chapter two also provides a background on governmental accounting, on the continued scarcity of qualified accounting professionals, and on the perception of governmental service compensation.

Chapter 2

Review of the Literature

The purpose of the qualitative exploratory case study was to examine the reasons why post-secondary business administration majors choose private sector versus governmental service. Gaining an understanding as to why post-secondary business administration majors choose private sector over public sector accounting careers may give governmental entities the information they need to achieve optimal results in future recruitments. Recruiting qualified candidates may better assure public funds are accounted for correctly.

Chapter two includes a comprehensive review of peer-reviewed journal articles, Internet sources, and other scholarly and professional publications. The focus of chapter two is literature that may provide answers to the research questions posed in chapter one which asked why is there an insufficient number of qualified applicants for governmental accounting positions, what factors are used by professional accountants to decide upon a specific accounting career, and what types of not-for-profit and governmental accounting courses are offered at four-year colleges and universities. Chapter two includes a description of the background and evolution of governmental accounting practices, and the discussion of the theoretical conceptual framework. The literature review encompasses a discussion of post-secondary accounting education programs and the factors that affect or impact the career choices of post-secondary business administration students. Chapter two also contains additional information on recruiting efforts made by

private sector and governmental entities, discusses relevant compensation practices, and the qualities of effective leadership and management in the public sector.

Research Documentation

The purpose of the literature review was to research and document the problem, purpose statement, and framework and answer the research questions. The reviewed literature dates from 1910 to 2014, with older references providing historical foundations for the research. Journals and various articles provided documentation from several studies that focused on decision theory, social exchange or rational choice theory, factors influencing career choice, the differences and similarities between private sector and governmental accounting standards, and the perceptions of the accounting profession from the perspective of the general public, students, and educators. Numerous searches in the ProQuest and EBSCOhost databases yielded articles that directly related to the research topic. Specific journals that provided much of the information for research on accounting career choices included *Issues in Accounting Education*, *CPA Journal*, and *Journal of Business Education*. The literature review contains more than 100 relevant references, all of which were peer-reviewed, scholarly articles.

The following key phrases assisted in the literature search: business majors career choices, governmental accounting, municipal accounting, perceptions of accounting, factors in choosing a career, accounting education, recruiting accounting professionals, case study, exploratory case study, phenomenology, decision theory, social exchange theory and rational choice theory. Other phrases that were instrumental were factors in choosing careers, accounting curriculum requirements, history of governmental

accounting, governmental accounting standards, and accountant compensation. Current literature did not provide substantial documentation as discovered in earlier articles. The earlier articles also indicated that the scarcity of qualified candidates for governmental accounting positions has existed for many years. The major topics of the literature review include the background of governmental accounting, accounting education programs, career choices for post-secondary students, recruiting efforts, and compensation for professional accountants.

Conceptual and Theoretical Framework

A qualitative research method is appropriate when variables are unknown and little information exists on a topic. All qualitative research approaches focus on and examine the complexity of phenomena that occur in reality (Leedy and Ormrod, 2010). A quantitative research method involves collecting and analyzing numerical data, whereas a qualitative research method involves collecting narrative data, expressed in words and pictures (Christensen et al., 2011; Neuman, 2006). Christensen et al. (2011) argued research that collects only quantitative data often provides incomplete analysis of the phenomenon being investigated.

Phenomenology is defined as the study of circumstances, incidents, or situations that can be understood by one's senses (Wallace & Wolf, as cited by Knoblock, 2008). The choice of a career is made after considering several factors, including family and academic life experiences, perceptions of the career fields, information regarding the potential compensation, and individual talents (Knoblock, 2008). A case study research design is most appropriate when the researcher is seeking to explain why a phenomenon

exists and when little is understood about the phenomenon being studied (Leedy & Ormrod, 2010; Yin, 2009). An exploratory case study design enables the researcher to consider the context of the phenomena, collect the details of its elements, and identify patterns in the data (Neuman, 2006).

The decision theory is defined as a broad range of concepts describing the process of reaching optimal decisions by making rational choices using routine calculations (Encyclopædia Britannica, 2013; McGraw Hill, 2006). There are several concepts that have been classified as decision theories relevant to business practices including expected value theory, expected utility theory, disappointment aversion theory, and prospective reference theory (Blavatsky, 2013). Gati and Asher (2001) proposed the Pre-Screening, In-Depth Exploration and Choice model (PIC model), based on the decision theory, to provide a framework within which career counselors may work with clients. The PIC model was designed to optimize the process for individuals in choosing college majors and occupations (Gati & Asher, 2001). Germeijs and De Boeck (2008) postulated three factors of indecision as including insufficient information about alternatives, the valuation problems, and uncertainty about potential outcomes.

Chen et al. (2005; 2008) researched the factors relevant to the selection of accounting as a major and the students' perceptions of costs and benefits of choosing an accounting career. Many researchers investigated only public accounting and private accounting careers, overlooking other possible accounting fields (Auyeung & Sands, 1997; Carcello & Copeland Jr., 1991; Cohen & Hanno, 1993; Felton et al., 1994; Hutaibat, 2012; Lowe & Simons, 1997; Roslender, 1992; Thompson, 1998). The lack of

specific information regarding the scarcity of post-secondary business administration students choosing careers in governmental service versus private or public accounting prompts research on the undergraduate business administration curriculum and the general perception of governmental employment.

Background

Governmental agencies have had difficulties recruiting qualified candidates for accounting professional positions for many years (Brock, 2010; Government Finance Officers Association, 2011). Government in general has an increasing need for professional expertise and technical proficiency (Volcker, 2010). The recruitment efforts of governmental agencies generate applications from candidates who have no formal accounting education or candidates who are inexperienced in government accounting. Many governmental accounting professionals are deciding to retire, leaving executive accounting positions vacant. Many more are eligible to retire giving rise to serious shortfalls in properly managed governmental accounting departments (Jacobson, 2010).

The American Institute of Certified Public Accountants (AICPA) increased the number of credit hours required to be eligible to sit for the Certified Public Accountant (CPA) examination. Curricula had to be changed to accommodate the new requirements which resulted in reductions in the variety of accounting courses offered by colleges and universities (Van Daniker, 2005). The increase in the number of credit hours required to sit for the CPA examination forces a fifth year of classes to complete a business administration degree. Many business administration students are choosing career fields other than accounting to enable completion of a bachelor's degree within four years.

Finding and keeping professionally qualified accounting staff has been a significant concern in private and public sectors since 1997 (Elfrink & Woodruff, 2008). Recruiting and maintaining an effective work force is critical for all forms of governmental agencies to use taxpayers' money efficiently (AGA, 2005). The scarcity of qualified accountants has caused a strain in all business sectors because the lack of competition among graduating accounting students has caused much higher recruiting costs (Salz, 2001). There are more than 89,500 state and local governments in the United States (Granof & Khumawala, 2011). According to Jacobson (2010), the increasing number of employees eligible to retire from governmental service together with the expanding skills required of public sector employees is a key challenge for local governments. Almost 50% of government workers are potentially eligible for retirement because they are 45 or older, whereas only 30% of the private workforce is in this age range, creating a disproportionate need for skilled workers (Jacobson, 2010). Approximately 40% of accounting professionals in governmental accounting positions will be eligible for retirement within the next five years (Hardnett et al., 2012). The proportion of managerial and finance accounting professionals versus tax and audit accounting professionals is estimated to be 80% (U.S. Bureau of Labor Statistics, as cited by Thomson, 2009). The composition of the workforce is shifting to a younger generation with different expectations. Generation Y focuses on work/life balance, wanting careers that provide a sense of community and jobs that are creative, innovative, and fun (Malthus & Fowler, 2009). Elam and Mendez (2010) found that accounting students expect flexible work schedules, frequent positive reinforcement rather than

formal evaluations, and rather than working long hours to be judged on performance and merit.

An undergraduate student's decision to work in the private sector versus the governmental sector is based on various factors. The undergraduate students' attitudes toward the work of accounting are shaped by media portrayals of people performing repetitive and routine tasks. Studies have shown that students approaching graduation choose public accounting or corporate accounting rather than governmental accounting (Hardnett et al., 2012). Other negative perceptions about accountants are the more personal attributes of social ineptness, dysfunctional misfits, and nerdishness (Jackling & Colero, 2006; Solnik, 2002). Students make career choices based on faculty feedback, their learning experiences, and their perceptions of the career fields (Jackling & Colero, 2006; Jacobson, 2010). The introduction of computer-based learning in addition to traditional textbook-based learning to broaden the presentation of accounting concepts improves technical skills and enhances students' performance (Evraert & Trébucq, 2006).

Governmental agencies have to compete with private sector organizations to recruit qualified workers. Local government recruiting efforts are constrained by lack of resources, persistent bureaucracy, and workforce unionization (Truss, 2009). Although an orientation toward public service may influence students' choices for careers, private sector organizations actively market their accounting positions by advertising in school newspapers attracting many of the potential candidates (Hurt & Barro, 2006; Solnik, 2002). For governmental agencies to be competitive, they need to ensure students are aware of the career opportunities in public service.

There have been concerns in the accounting community regarding the scarcity of qualified accounting graduates for many years (Carcello & Copeland, 1991; Garner & Dombrowski, 1997). The quality of the education process and changes in the demographics of students choosing to study accounting have been identified as factors influencing the quantity of qualified accounting graduates (Garner & Dombrowski, 1997). Welcker (1936) stated “...the taxpayer, has a right to have the assurance that those to whom they have entrusted the custody of their funds are exercising good faith along with intelligence in the fulfillment of such duties” (p. 56). The demand for competent personnel in governmental accounting has been considered urgent since the early twentieth century (Scovill, 1934; Beights, 1954). Governmental expenditures account for more than one-fifth of all expenditures within the United States, with state and local governments being responsible for approximately 50% of non-defense spending, or 11% of GDP in the United States (Harris, 2005; Rogow & Rezaee, 1990).

The International Congress on Accounting took place in 1929, at which the accounting profession began to establish the general principles of accounting (Littleton et al., 1929). The accountants gathered in New York to address the need for standardized approaches to recording fundamental business transactions. Fifteen years later, in 1934, the National Committee on Municipal Accounting (NCMA) was organized to begin the process of establishing principles of governmental accounting (Frisbee, 1936). These first governmental accounting principles established the basic standards of fund accounting including the classification, or grouping of accounts into funds, and the recording of governmental business transactions (Frisbee, 1936). Scovill (1934) stated

that inferior accounting systems in local governments are the result of the partial or complete absence of the knowledge of governmental accounting principles on the part of those who are responsible for keeping the records. Governmental accounting is both technical and complex; therefore, it is imperative that those responsible are effectively trained (Welcker, 1936; Beights, 1954; Reddy, 1995). Governmental accounting principles address the need to accurately record how public resources are obtained, whether current resources are sufficient to meet current service costs, and whether the government's ability to provide services improved or deteriorated from the previous year (Governmental Accounting Standards Board, 2006). Accurate accounting is essential for elected and appointed government officials to properly manage and maintain public properties and governmental services. Properly educated business administration students would ensure that the accounting processes used are compliant with governmental accounting standards.

Educational Programs

Students view a degree in accounting as a pathway to an attractive career (Byrne & Flood, 2005). Professional accounting education programs have been designed to provide students with the theoretical background necessary for interpretation of practical problems in financial accounting, cost accounting, and income taxation (Heaton et al., 1959; Wyatt, 1959). Formal education in accounting concepts prepares business administration students to adequately fulfill an entry-level position, although most post-secondary accounting education programs provide insufficient training in practical application of accounting concepts requiring further industry-specific training upon

employment (Canning, 1958; Yücel et al., 2012). The continuing education needs of the management and public accounting segments supersede the needs of the governmental accounting segment resulting in a critical shortfall in properly prepared students (Novin et al., 1997; Schiffel & Smith, 2006). Sciulli and Sims (2008) argued that professional organizations and educational authorities should ensure that colleges and universities provide students education in the theory and practice of governmental accounting.

Governments are facing a loss of talent as employees are retiring while Sarbanes-Oxley (SOX) has increased private sector staffing requirements (Schiffel & Smith, 2006). A shortage of academically qualified faculty in post-secondary institutions contributes to the problem. In 2005, Van Daniker reported that a trend had begun whereby faculty qualified to teach governmental accounting were either retiring or moving to private sector employment. This trend affects the potential for whether or not governmental accounting will continue to be offered as part of the accounting curricula (Van Daniker, 2005). An increased awareness of the need for general improvement in the mechanisms and procedures of accounting education may lead to increased numbers of accounting majors (Argilés & Garcia-Blandon, 2011; Yücel et al., 2012). Many students are primarily focused on preparing to take the Certified Public Accountant (CPA) examination; therefore they choose to take finance, statistics, general accounting, and cost accounting courses (Wyatt, 1959; Zlatkovich, 1958). The primary focus of business administration curricula tends to be on public accounting and corporate accounting thereby not addressing the governmental accounting segment (McKenzie, 1992).

Introductory accounting programs should create and encourage realistic perceptions about accounting as these courses are the most influential in students' career decisions (Jackling & Calero, 2006; Mladenovic, 2000). Marriott and Marriott (2003) found students' perceptions of and attitude towards accounting declined significantly by the end of their studies. Students' academic major intentions are primarily influenced by important referents' perceptions (Tan & Laswad, 2006). Vangermeersch (2000) stated that alternative specialties, such as governmental accounting, cost accounting, and not-for-profit accounting, are not addressed in favor of becoming a CPA, leading to the scarcity of qualified accounting majors in governmental accounting careers. Hunt (2006) reported that out of 19 New England colleges and universities researched, only eight schools offered governmental accounting courses, typically in combination with not-for-profit accounting. Accounting faculty cited differences in terminology, basis of accounting, journal entries, and presentation of the financial statements as major negative factors when determining if governmental accounting is part of the accounting curricula offered (Miller, 2006). The number of students interested in taking the courses is seldom sufficient for the class to run, and faculty members are rarely well-versed in governmental accounting (Hunt, 2006).

Cohen and Hanno (1993) asserted that accounting education must focus on attracting and retaining quality students to produce graduates with the necessary skills and capabilities. Students' success in introductory accounting classes were found to be of significant importance when making the choice to major in accounting (Cohen & Hanno, 1993; Garner & Dombrowski, 1997). The Accounting Education Change Commission

identified that the quality of a student's initial accounting course experience significantly influenced the student's choice of major and career field (Accounting Education Change Commission, as cited by Garner & Dombrowski, 1997; Chen et al., 2008).

There are few post-secondary education programs focused on governmental accounting. In 1997 Rutgers University initiated a Master of Accountancy degree in Governmental Accounting (Werner, 1997). This program was developed to prepare accounting students to successfully complete the Association of Government Accountant's Certified Government Financial Manager (CGFM) examination. The University of Southern California, School of Public Administration offers a Master of Public Administration program with a concentration in public finance and budgeting (Werner, 1997). Other post-secondary universities and colleges limit their governmental accounting education to a course in not-for-profit or governmental accounting (McKenzie, 1992).

Studies conducted that measured business administration students' assessments of the value of an education in accounting showed that the perceived value was directly related to the students' accounting course successes or failures (Chen et al., 2008). Accounting instructors have significant impact on students' perceptions of the intrinsic costs and benefits of choosing to pursue a career in accounting. Chen et al. (2008) concluded that students will have an insufficient amount of motivation to remain in accounting without proper education in available options and benefits.

Career Choices

Several studies have examined the various factors influencing career choice (Auyeung & Sands, 1997; Felton et al., 1994; Mauldin et al., 2004). Schein (1978) identified recurring patterns of driving forces that tend to limit an individual to a specific career (as cited by Chia, 2003). Francis (1986) further defined the nine broad categories of factors as material rewards, security, status, expertise, affiliation, power or influence, autonomy, creativity, and search for meaning. According to James and Hill (2009), factors influencing career choice include self-efficacy and expectations of success and satisfaction. Chia (2003) suggested career choice is an outcome of the individual's personal driving forces that motivate him or her to choose one career over another.

Dalci et al. (2013) and Chia (2003) found students were more likely to choose a public accounting career because of the expected material rewards and the perception of job security. Students may be most influenced by their families, teachers, or peers, and most discouraged by the number of years of post-secondary education required to be eligible for certification (Chia, 2003; Dalci et al., 2013; Mauldin et al., 2004). Dalci et al. (2013) also reported potential affiliation with a large, well-known firm a major factor in students' career-choice decisions.

The *California Job Journal* (2010) reported that based on work environment, median income, and future demand accountants were ranked among the top 50 of America's Best Careers 2010. There are several different careers in accounting. Accountants are needed in public accounting, corporate accounting, educational entities, not-for-profit organizations, and governmental agencies (Coppage & Brooks, 1994).

Each of these accounting career fields need candidates with specific skill sets. Sharman (2007) stated that university professors encourage students to seek careers in public accounting firms resulting in the perception that the only career in accountancy is that of a Certified Public Accountant.

Universities and potential employers have considerable impact and influence on forming realistic career expectations for students (Fish & Fish, 2010). Public accounting firms actively recruit students from universities and colleges to fill entry-level staff vacancies (Amer et al., 2010). Accounting professors have significant influence on students' career choices (Pollara, 2008). The way in which differing fields of accounting are presented to the students may have a significant impact on the career decisions made by business administration students.

Work-life balance and perceived aptitude, followed closely by benefits and compensation, are critical factors in students' choice of career (Rosen et al., 1982; Fish & Fish, 2010). Bundy and Norris (1992) reported advancement potential, challenging and interesting work, and job security were the most important factors in students' choice of employment. Students seeking better work-life balance versus prestige will likely choose to work in corporate accounting or small public accounting firms (Bagley et al., 2012). Public accounting firms expect entry-level accountants to bear the majority of the out-of-office travel field work and the more than full-time work schedule. Many graduating accounting students choose corporate accounting rather than public accounting in favor of achieving a better work-life balance (Coppage & Brooks, 1994). Governmental accounting positions are thought to provide a better work-life balance, although

accounting students stated that a governmental accounting career is not rated as highly by others and that it does not pay as well as corporate or public accounting (McKenzie, 1992).

Public service is often seen as a calling or a form of contributing to the public good (Billings, 2008; Houston & Cartwright, 2007). The public perception of government is greatly influenced by events as reported in the media, positive and negative, occurring in the United States and elsewhere (Volcker, 2010). The demands on government are high and yet the level of interest in public service is low (Volcker, 2010). According to Houston and Cartwright (2007), those who work in the government are interested in the common good, service to others, and social equity.

Giauque et al. (2012) wrote that public service employees must deal with situations that do not allow them to fulfill personal objectives. Employees eventually change their expectations to maintain alignment with governmental expectations and to maintain job satisfaction (Giauque et al., 2012). Layers of bureaucracy and the complexity of governmental-specific regulations, coupled with government inability to efficiently adapt and respond to changing environments contribute to the lack of interest in public service (Houston & Cartwright, 2007; Volcker, 2010). Georgellis and Tabyuma (2010) argued individuals are more likely to choose to work for the government because of higher satisfaction with the work itself.

Warrick et al. (2010) noted accounting students perceived no difference in the work-life balance issues among governmental, private, and public accounting; however, the preferred field was public accounting with no one choosing governmental or not-for-

profit. Ghani and Said (2009) also found that most students preferred a public accounting career over a position in the management area. Conversely, Danziger and Eden (2006) found that most of the students surveyed do not want to work for a public accounting firm. Studies performed in 1984 and 1992 showed that accounting students' attitudes toward governmental accounting careers were primarily neutral (McKenzie, 1992). The proportion of managerial and finance accounting professionals versus tax and audit accounting professionals is estimated to be 80% (U.S. Bureau of Labor Statistics, as cited by Thomson, 2009).

A primary factor that influences career choices of accounting students is the advice given by parents, relatives, and teachers (Aeyung & Sands, 1997; Law, 2010; Mybergh, 2005). Accounting students reported that recommendations and advice given regarding accounting field choices, and comments made about specific accounting fields had significant impact on career choices (Law, 2010; Mybergh, 2005). The availability of positions in chosen accounting career fields was less significant. University-sponsored accounting career days provide a means to educate students on the fields of accounting enabling students to make informed decisions about which accounting career they want to pursue (Kaskey, 2012).

Graduating students are typically presented a career in public accounting or a career in corporate accounting, defined as working as an accountant in a business. The differences in the two fields of accounting are in the specific accounting skills required, the estimated starting salary, and potentially the number of hours of work each week and the frequency of travel (Hindi, 1998). Public accounting firms routinely provide audit

services, tax preparation services, management advisory services, and full-service accounting. The public accounting firm may be the local office of a large international firm, part of a regional firm, or a small firm formed by an individual or partnership of a few Certified Public Accountants. Corporate accountants are typically responsible for performing the tasks of all accounting functions for a business. An integral function of corporate accounting is to provide accurate and sufficient information on the performance of the company to the executives so that they are able to make informed strategic decisions (Ross, 2007).

Arlinghaus and Cashell (2001) reported that the percentage of students choosing to major in accounting dropped from 4 percent to only 1 percent between 1990 and 2000. Other researchers have stated that the number of students choosing accounting as a degree major has decreased significantly in the last 20 years (Sugahara & Boland, 2008). Exposure to accounting in high school and a positive experience in college accounting classes are key factors in students' choice of an accounting major (Violette & Chene, 2012). However, positive experiences and faculty encouragement in college accounting classes do not necessarily indicate the choice of a career in accounting. Study findings showed that in addition to the declining numbers of accounting students many recently graduated accounting professionals left the accounting field within two years (Arlinghaus & Cashell, 2001; Evraert & Trébucq, 2006). Business administration majors have many career fields from which to choose. According to Evraert and Trébucq (2006) studies have shown that accounting careers are thought to be boring and less interesting than other business career fields.

The American Institute of Certified Public Accountants (AICPA) published a slide presentation citing excellent benefits, challenging, rewarding and fulfilling work, job availability, competitive salaries, and career progression as reasons why government accounting is a great career (AICPA, 2010). Secondary school teachers' misperceptions of the accounting profession have been found to have an impact on students' choice of major when entering college (Coetzee & Oberholzer, 2010). There has been a decline in student interest in accounting because of misperceptions of the accounting profession, the growth of the management information systems field, and the disparity in entry-level compensation (Chiasson et al., 2004; Coate et al., 2003).

Very few students are presented with the variety of career opportunities in the accounting field, while private industry jobs are commonly presumed to pay more than government jobs (Carey III, 2005; Laufer & Crosser, 2004). Students considering college majors consistently ranked potential compensation as a major factor in the decision-making process (Chiasson et al., 2005; Hartwell et al., 2005; Hutaibat, 2012). Sugahara et al. (2009) found a significant motivational factor was career prospects with excellent long term earning potential. Accountants are typically seen as dull, boring, and conservative, while the work being performed is perceived as difficult and stressful, whereas other professions are seen as more exciting or rewarding (Roslender, 1992; Malthus & Fowler, 2009; Uyar et al., 2011). Studies performed in Australia and United States showed that students tend to perceive an accounting career as an objective and primarily numerical occupation (Mladenovic, 2000; Malthus & Fowler, 2009; McDowall et al., 2011).

Governmental accounting career opportunities vary according to the level of government service. State and local governments may require college degrees whereas federal government agencies do require college degrees. The promotion of governmental accounting careers tends to be focused on federal level accounting positions (Barney & Bjornson, 2000). The federal government sponsors various scholar programs that promise students with better than average grades priority in applications and better pay if hired (Barney & Bjornson, 2000). Some federal agencies offer internship programs that may or may not be paid positions. These internship positions may turn into permanent, paid positions, subject to budgetary constraints and job performance (Barney & Bjornson, 2000).

College and university professors do not necessarily introduce the various career opportunities in accounting to their students. In 1946, according to an article published in the *Journal of Accountancy*, there was a minimal amount of interaction between professional accountants and accounting students. Students were expected to consider their skills and interests and then make career choice decisions. Amer, Bain, and Wilburn (2010) proposed the use of accounting career panels as a method to present accounting career opportunities to accounting students. The accounting career panels would provide an opportunity for students to interact with accounting professionals. Interaction between accounting students and accounting professionals would enable students to make informed career decisions upon graduation (Amer et al., 2010).

Willcoxon and Wynder (2010) found those students who have chosen a career-specific major such as accounting are more likely to complete a post-secondary degree.

Many studies considered only public accounting and private accounting careers, overlooking other possible accounting fields (Auyeung & Sands, 1997; Carcello & Copeland Jr., 1991; Cohen & Hanno, 1993; Felton et al., 1994; Hutaibat, 2012; Lowe & Simons, 1997; Roslender, 1992; Thompson, 1998). Cory and Huttenhoff (2011) stated that accounting majors potentially choose career fields in accounting on the basis of the number of hours of required accounting coursework.

Accounting instructors, specifically accounting principles instructors, were found to be a significant influence in students' decision to major in accounting (Mauldin et al., 2000). Giles (2001) presented the top ten career choices for accounting majors with the top choice found to be public accounting. A majority of business administration majors studied selected managerial or finance accounting careers rather than governmental accounting careers (Ahmed et al., 1997; Powell, 1966). Post-secondary business administration college students choose careers based on a variety of factors. Aptitude for the subject matter, long-term remuneration, and job security are considered most often by college students when choosing career fields (Ahmed, Alam, & Alam, 1997; Auyeung & Sands, 1997; Rosen et al., 1982; Uyar et al., 2011). Jackling and Kenely (2009) found that the choice of accounting major was facilitated by students' genuine interest in accounting. Chacko (1991) proposed business administration students may choose to major in accounting because of the accounting lifestyle and work environments. Lowe and Simons (1997) identified external factors such as earnings and career options as most important for accounting majors when considering the business administration majors of accounting, management, or marketing.

Ashworth (1969) found that 62% of the business administration college students change their minds about their careers before graduation. Dennis et al. (1996) studied the effect of litigation on public accounting as a career choice. Their findings were contrary to the commonly held assumption that recent litigation was having a negative impact on quality students choosing the public accounting field after graduation (Dennis et al., 1996). Wegman (2007) stated that although some accountants are disheartened by the changes required as a result of the implementation of the Sarbanes-Oxley Act (SOX), many firms have embraced the improved business controls and processes. Felton et al. (1994) and Oswick et al. (1994) found that the students most likely to choose an accounting career are those who are less concerned with high initial earnings and who believe that the rewards of the profession exceed its drawbacks. Job opportunities, compensation, and level of interest in the field are important factors in the selection of a specific major (Butler et al., 2000; Mauldin et al., 2000). Oswick et al. (1994) found differences between students who chose to major in accounting versus management or marketing.

Some business administration students may choose to earn a terminal degree in accounting. Accounting professionals who choose academic accounting careers have various reasons. The primary reason, according to Bailey (1994), is the conclusion that teaching is a rewarding and fulfilling activity. Bailey (1994) stated that the active encouragement of accounting faculty for students to pursue advanced degrees in accounting is a fundamental necessity in promoting an academic accounting career. Wakefield (2008) explored the potential negatives of actively mentoring students. The

point at which encouragement and mentoring become manipulation is not well defined. The AICPA Code of Professional Conduct governs the behavior of members and theoretically prevents the manipulation, rather than encouragement and mentoring, of students and less experienced accountants (Wakefield, 2008).

Recruiting Efforts

Robert Half International (2007) identified the shortage of qualified accounting workers as the biggest obstacle to recruiting. The next biggest obstacle to recruiting qualified workers is the inability to offer competitive compensation, with ineffective recruitment practices listed last. AICPA President Barry Melancon stated that the demand for highly qualified accounting students exceeds the supply (as cited by Zucca & McFall Jr., 2008). Recruiting and retaining the best and the brightest is a highly competitive process. This competition is exacerbated by the increased audit investigation under the Sarbanes-Oxley Act (SOX) and the imminent increase in the number of those eligible to retire (Lindquist, 2008; Yeaton, 2008). The majority of MBA students are not interested in working for government organizations (Spector, 2008). Accounting educators and professionals need to actively recruit outstanding students who have an understanding of the role of an accountant (Coleman et al., 2004; McDowall et al., 2011).

According to an editorial in *Financial Management* in April 2001 accountancy as a career option is not promoted well at university and college job fairs. The industries that participate in university and college job fairs attract the majority of the attention restricting the amount of information reaching the potential candidates. Students enrolling in universities and colleges as accounting majors voluntarily may not have the

necessary academic abilities, or the preferred ethical values (Ashworth, 1969; Coleman, 2004). Hartwell et al. (2005) suggested that recruiting efforts start at the high school level, ensuring that potential accounting major students are well aware of the opportunities in all accounting fields. The American Institute of Certified Public Accountants implemented a significant recruitment effort in 2002 focused on making secondary and post-secondary students aware of the accounting profession (American Institute of Certified Public Accountants, 2002). Nelson et al. (2008) suggested that recruiting efforts should be focused on students in at least their sophomore year in college based on their findings that most students chose their careers after completing one to two years of post-secondary education.

Federal government agencies do the majority of governmental recruiting activities at universities and colleges, with state governments making up the remainder (Hunt, 2006). Hunt (2006) postulated that the prevailing reason for the lack of local government participation is the issue of accounting students lacking fundamental knowledge of governmental accounting principles in combination with lack of resources to train new accountants. Accounting firms actively recruit students by sponsoring dinners, participating in campus job fairs, and by ensuring students are aware of career opportunities (Lane, 2004). Key factors considered by accounting candidates include challenging work, career path options, work-life balance and long-term position security (Elam & Mendez, 2010).

Public accounting firms routinely hire newly graduated accounting students as entry-level accounting staff. According to Schmutte (1987), approximately one-quarter

of each year's class of accounting graduates are recruited by public accounting firms. The specific factors that public accounting firms consider when recruiting entry-level staff includes work experience, academic performance, and potentially extracurricular activities, although private industry rarely considers these factors (Pasewark et al., 1988). Private industry and smaller public accounting firms focus primarily on communication skills, interaction with existing employees, and student career objectives (Schmutte, 1987; Pacewark et al., 1988)

Many public accounting firms use on-campus activities to recruit accounting students (Pasewark et al., 1988; Schmutte, 1987). In the fall of the senior year of accounting classes, public accounting firms will organize recruiting gatherings through the career placement office for each school (Pacework et al., 1988). National public accounting firms will involve greater numbers of existing staff with regional and local public accounting firms using only a few accounting professionals in the recruiting process (Pasewark et al., 1988; Schmutte, 1987).

The impact of student involvement in accounting professional and accounting honor organizations on public accounting firm recruiting decisions has been minimally researched. Mauldin et al. (2004) stated that many accounting faculty strongly recommend participation in accounting professional and accounting honor organizations to their accounting students to enhance their opportunities for employment. Students' participation in professional and honor organizations were found to have minimal positive impact on recruiting decisions (Mauldin et al., 2004).

Effective recruitment efforts provide opportunities for a local government to have a pool of candidates with the required qualifications (Ahmed & Adams, 2010). Smaller agencies experience difficulty accessing sufficient numbers of properly skilled candidates. Web recruiting has long been used in private sector recruiting efforts, whereas local governments are less likely to employ a web-based recruiting strategy (Ahmed & Adams, 2010). CPA firms rely largely on firm-name recognition and post-secondary faculty references for staff recruiting (Yamamura et al., 2010). Kimmell et al. (2008) reported that 81% of students completing their degrees had already decided for which organizations they would prefer to work prior to graduation. Potential candidates are introduced to career opportunities in the public accounting field at social events sponsored by accounting societies or groups of CPA firms. The American Institute of Certified Public Accountants (AICPA) recommends that CPA firms coordinate recruiting efforts and focus on students in honors programs at the high school level to promote the accounting profession (Vance & Stephens, 2010). Students perceive governmental jobs to be lacking in initial earnings; however they are comparable over the long-term (Warrick et al., 2010).

Compensation

In 1916, H. M. Hurlburt commented in an editorial in *The Journal of Accountancy* the compensation expectations of a newly graduated accountant were moderated by the knowledge that he would have to serve as a junior accountant for a minimum of two years. Accountants in governmental positions in the early 1900s earned less than

similarly educated and experienced lawyers (Richardson, 1918). Aeyung and Sands (1997) concluded that compensation influences students' choice of accounting career.

Several factors are considered when determining the compensation offered to newly graduated business administration students. Many students that major in accounting work for public accounting firms or businesses in internship or apprentice accounting positions while completing their degrees. The number of years and type of accounting work experience has a significant impact on the compensation offered to an entry-level accountant post-graduation (Sweeney et al., 2010). The compensation offered to an entry-level accountant with a bachelor's degree is approximately \$50,000 per year (Sweeney et al., 2010). Completion of the Certified Public Accounting designation, a graduate degree, or other accounting certifications will increase the compensation offered by approximately \$2,000 per month (Sweeney et al., 2010).

Studies have been conducted researching compensation for accountants employed in public accounting versus those employed in private sector organizations; however, there is scarce data specific to accounting professionals in governmental service. Schroeder and Reichardt (2009) performed a salary survey of the members of the Institute of Management Accountants (IMA). Their findings were that those who are governmental accountants in the United States earn approximately \$40,000 less per year than those accountants employed in public accounting (Schroeder & Reichardt, 2009). The Conference Board of Canada surveyed chartered accountants working in the private sector and the federal and provincial public sector in 1987. Accountants working in municipal accounting in Canada were found to be earning approximately 14% more than

private sector accountants (*CA Magazine*, 1987). Law (2010) found compensation had no influence on career choice, contrary to the findings of research performed prior to the Enron and Worldcom scandals (Felton et al., 1994; Ahmed et al., 1997, as cited by Law, 2010).

Sweeney et al. (2010) researched the qualities or characteristics of experienced accountants that create value in the labor market. Experienced accountants who had previously worked for a Big Four firm for more than eight years were receiving an average premium of as much as \$45,000 in comparison to those who had worked elsewhere for an equal length of time. Sweeney et al. (2010) posited that in the absence of Big Four experience the labor market will seek additional characteristics such as the CPA, other certifications, or a graduate degree. Warrick et al. (2010) found that governmental careers were considered to offer better non-monetary benefits and job security than private sector careers. The compensation was found to be comparable between private sector and governmental positions (Warrick et al., 2010; Cory & Huttenhoff, 2011).

Leadership and Management

Holmes (2009) wrote the acts of leadership in public administration are reserved for the elected officials and executive managers in the local government. Effective leadership qualities in public service are defined as education, equality, consensus, justice, and service to all (O'Flannery, 2003). Salm and Ordway (2010) defined effective public administration as the ability to humanize communities thereby fostering equity and creating cooperation. Unlike in the private sector, in which management decision making

is primarily strategic, public sector management decision making is primarily rule-oriented (Lane & Wallis, 2009). Public sector managers tend to be conservative in approach to business practices and reluctant to make changes in practices and procedures (Vigoda-Gadot & Beeri, 2012).

Vigoda-Gadot and Beeri (2012) stated public managers are expected to create robust capacity through the strategic management of people, programs, and partnerships. Managers in the public sector must also be resilient, responding to setbacks and situations efficiently, appropriately, and accurately (Harland et al., 2004). Fatt (2000) wrote charismatic leaders are able to adapt to changing circumstances, inspire followers and therefore effectively implement change as needed. Optimal outcomes for public sector recruitment activities depend on the methods used by public sector management.

Conclusion

The literature review included foundational information concerning the evolution of the accounting profession with a focus on the governmental accounting sector. A review of the literature revealed trends for the scarcity of qualified applicants for governmental accounting positions. AICPA President Barry Melancon stated that the demand for highly qualified accounting students exceeds the supply (as cited by Zucca & McFall Jr., 2008). The factors that influence post-secondary business administration students' career choices need to be identified so that governmental entities can be more effective in recruiting qualified candidates.

Summary

The literature review for this study yielded foundational information concerning the evolution of the accounting profession with a focus on the governmental accounting sector. The literature review consisted of a great amount of research and discussion categorized into six sections: a) background, b) educational programs, c) career choices, d) recruiting efforts, e) compensation and f) leadership and management. The first section included a review of the development of governmental accounting profession and standards as a separate field of accounting distinct from financial accounting in the private sector. The second section focused on the development of accounting educational programs. The inclusion or exclusion of governmental accounting in accounting educational programs was addressed, along with the potential influence of faculty's perceptions of the different accounting career fields.

The third section addressed career choices by reviewing factors that influence business students' career choices. Several studies reviewed found that work-life balance, perceived aptitude, followed closely by benefits and compensation, are critical factors in students' choice of career (Ahmed et al., 1997; Auyeung & Sands, 1997; Rosen et al., 1982; Uyar et al., 2011). The fourth section included discussions regarding the recruiting efforts of private sector and governmental sector entities. The next section addressed the impact of perceived compensation on business students' choice of career fields. The last section encompassed the qualities of effective leadership and management in the public sector.

Chapter three includes the method of research and analysis that examines the curricula related to business education programs at selected universities and colleges, specific to accounting coursework and the observations and perspectives of professional accountants and current post-secondary students majoring in business administration. The legitimation techniques to establish credibility and dependability of the research and the details of the data collection and analyses procedures are also included in Chapter three.

Chapter 3

Method

This qualitative exploratory case study focused on examining the reasons why there is an insufficient number of qualified applicants for governmental professional accounting positions as outlined in Chapter 1. This study may provide an explanation of the mechanisms behind students' decisions which will better enable human resources managers of governmental agencies to develop focused recruiting methods. The number of qualified applicants for governmental professional accounting positions may be increased if state and local governments are more involved in recruitment activities.

The study included the examination and analyses of the accounting curricula offered as part of business administration degree programs at 16 public, 17 non-profit and seven for-profit four-year colleges and universities located in the states of Alabama, Arizona, California, Colorado, Idaho, Indiana, Minnesota, Oregon, Utah, and Washington, to determine if not-for-profit or governmental accounting courses were offered. These colleges and universities are located in major cities, with populations of more than 15,000 people and a student body of at least 2,000 students at each school. The colleges and universities offer business administration degree programs using traditional, online, or blended educational formats. The student bodies consist of full-time, part-time, and evening students, enrolled in traditional, online, or blended education programs. The study included interviews of accounting professionals with various levels of experience and interviews of post-secondary business administration students.

Chapter three contains the methodology used to conduct the qualitative exploratory case study, which involved an attempt to understand the issue and question of why there are an insufficient number of qualified candidates submitting applications for governmental professional accounting positions. The chapter includes the rationale for the research design selected and the justification of the appropriateness of the qualitative research method. The chapter also includes a discussion on the validity and dependability of the data. Chapter three contains a brief discussion on the central research questions that were the foundation for the study on the scarcity of qualified applicants for governmental accounting positions.

Research Method and Design Appropriateness

Research Method. A qualitative research method is appropriate when variables are unknown and little information exists on a topic. A quantitative research design involves collecting and analyzing numerical data (Christensen et al., 2011). Christensen et al. (2011) argued research that collects only quantitative data often provides incomplete analysis of the phenomenon being investigated. Although a qualitative research design required additional time to collect and analyze data, the information gained from the data demonstrated a need for governmental accounting courses to become part of business administration degree programs.

Research Design. The exploratory case study involved an exploration of business administration degree programs related to governmental accounting by examining the business administration curricula of selected colleges and universities. The focus was the accounting courses offered as part of the business administration

degree programs at 16 public, 17 non-profit, and seven for-profit four-year colleges and universities offering traditional, online, or blended educational formats. The 2014-2015 curriculum catalogs for the 16 public, 17 non-profit, and seven for-profit four year colleges and universities were in the public domain. The selected colleges and universities have diverse courses of study, traditional, online, and blended programs, and a mixture of student body members as to age group, gender, ethnic, and religious background. An examination of the business administration courses offered revealed the existence, or lack thereof, of a governmental accounting course and whether the governmental accounting course was a required or an elective course.

The study involved the interviews of five accounting professionals with at least a bachelors' degree in business administration and 15 post-secondary business administration students. The focus of the interviews was the post-secondary accounting courses taken, whether the professors discussed or presented public service career options as opposed to corporate or public accounting career options, and whether there was any awareness of public service career options. The exploration of the experiences of the accounting professionals revealed patterns in the career choices made upon completion of their degree. The exploration of the experiences of the post-secondary business administration students revealed patterns in the career choices made by students nearing graduation.

The data collected from the examination and analyses of not-for-profit and governmental accounting courses offered, the interviews of five accounting professionals, and the interviews of 15 business administration students were triangulated to identify

emergent patterns. The triangulation analysis looked for patterns among the courses offered, the discussions or presentations of career options, and the subsequent career choices made by post-secondary business administration students at graduation. Patterns identified in the data revealed the reasons why there are an insufficient number of qualified applicants for governmental professional accounting positions.

Appropriateness of Design. A quantitative approach collects data in those aspects of social relations that can be measured in numerical terms, whereas the qualitative approach requires gathering data on perceptions of people as well as on contexts and processes involved to enable in-depth analysis (Christensen et al., 2011; Pandey, 2009). The emphasis of the quantitative approach is to express an event or activity with numerical precision whereas the qualitative approach focuses on identifying their meanings in relation to the context of their existence (Pandey, 2009). The qualitative method approach allowed the researcher to capture participants' experiences and observations from personal interviews and questionnaires. Although a qualitative research design required additional time to collect and analyze data, the information gained from the data demonstrated a need for governmental accounting courses to become part of the business administration curriculum.

A qualitative research method is appropriate when variables are unknown and little information exists on a topic. According to Leedy and Ormrod (2010) a phenomenological study attempts to understand people's perspectives and perceptions of a particular situation. The purpose of a phenomenological design as a method of inquiry is to discover patterns or structures of phenomena; a situation that is observed to exist

whose cause is in question, as lived within the fabric of everyday life (Edward & Welch, 2011). Van Kaam, Giorgi, and Colaizzi defined the essential processes for phenomenological inquiry in the late twentieth century as receiving the appearance of the phenomena and describing the phenomena very carefully, avoiding bias and without assumptions (Edward & Welch, 2011; Mortari, 2008). A phenomenological design for this study was extensively considered and deemed inappropriate. A phenomenological study attempts to understand people's lived experiences, rather than generating an explanation for an action or process (Leedy & Ormrod, 2010).

A case study approach is an intensive and detailed description and analysis of one or more bounded groups or events (Berg, 2009; Christensen et al., 2011; Leedy & Ormrod, 2010; Yin, 2009). Unlike a phenomenological design, a case study approach focuses the data collection from specific events or groups, rather than industry- or discipline-wide. A case study research design is most appropriate when the researcher is seeking to explain why a phenomenon exists and when little is understood about the phenomenon being studied (Leedy & Ormrod, 2010; Yin, 2009). The exploratory case study design was considered most appropriate for this study because the researcher identified the connections among the curricula offered at four-year colleges and universities, the actions of faculty, and the career choices made by business administration students that contribute to the scarcity of qualified applicants for governmental accounting positions (Neuman, 2006).

Ethnographic studies study groups in their natural settings for a lengthy time period using participant observation (Leedy & Ormrod, 2010). Ethnographic studies

examine social interaction to reveal the rules that people use to construct their common social reality (Neuman, 2006). An ethnographic study was deemed inappropriate because the data collected focused on participants' own experiences, observations, and perspectives.

The grounded theory design was also extensively considered for this study because the researcher may generate an explanation, rooted in the real life experiences of the participants, that explains an action or process among people (Creswell, 2005; Elliott & Higgins, 2012). The use of the grounded theory design is a useful and effective means to research complex issues (Chamberlain et al., 2011). The grounded theory design was inappropriate for this study because the researcher did not have sufficient access to the data needed to effectively form a theory.

The data collection methods were selected for their value, contribution, and coherence for the research objectives (Chamberlain et al., 2011). The data arising from the archival data and interviews were analyzed to gain insights from disparate data that allowed the development of theory from the beginning of research. The plurality of insights and interpretations of the data sets fostered greater complexity in the findings (Chamberlain et al., 2011).

Research Questions

According to Leedy and Ormrod (2010), research questions provide a position from which exploration of the problem may be initiated. The case study approach to a qualitative study starts with broad central questions from which associated sub-questions

were generated as data were collected and analyzed (Leedy & Ormrod, 2010; Neuman, 2006). Therefore the central questions of the study were:

- 1) Why are there an insufficient number of qualified applicants for local governmental professional accounting positions?
- 2) What factors are used by professional accountants to decide upon a specific accounting career?
- 3) What types of not-for-profit and governmental accounting courses are offered at four-year colleges and universities?

Populations

Non-probability purposeful samples were drawn of three targeted populations. Each population sample was considered complete when the information gathered became redundant (Merriam, 2009). One population studied was the archival data contained in the academic year 2014-2015 curriculum catalogs of 16 public four-year colleges and universities, 17 non-profit four-year colleges and universities, and seven for-profit four-year colleges and universities. The information provided in the catalogs revealed if a course of governmental accounting was offered as a requirement or an elective in the business administration degree programs or not at all. The schools contained a diverse student population including various age groups, ethnic and religious backgrounds, and educational options. The sample of 40 four-year colleges and universities was considered to have reached data saturation when new information was not discovered.

The purpose of the qualitative exploratory case study was to examine the reasons why post-secondary business administration majors choose private sector versus

governmental service. According to Merriam (2009), the purpose of a qualitative study is to maximize information within the framework of the problem being studied (Merriam, 2009). After written authorization was obtained from leadership of the firms and the four-year college, a purposeful sample of participants meeting the criteria were recruited from two more populations. The second population included in the research was five accounting professionals who provided a background on the awareness of career opportunities for a post-secondary business administration program graduate and the role of business administration curriculum in making decisions regarding careers. The accounting professionals were a mixture of both genders and have varied professional experience and have earned, at minimum, a bachelor's degree in business administration. Flyvbjerg (2006) argued it is most appropriate to select a small sample chosen for their validity rather than a large random sample that may not provide rich information. Large samples provide breadth, whereas small samples provide depth, giving greater insight into the phenomenon (Flyvbjerg, 2006). The sample of five professional accountants was considered to have reached data saturation when no new information was obtained (Merriam, 2009).

The third population for research was 15 post-secondary business administration students that have completed at least one term of an accounting course at a four-year college. The students were a mixture of both genders, from varied age groups, ethnic origins and religious backgrounds. The sample of 15 business administration students was considered to have reached data saturation when no new information was forthcoming (Merriam, 2009).

Sampling Frame

Three purposive samples were drawn for the qualitative study. Probability sampling allows the researcher to generalize the findings of a study to the population from which it is drawn (Merriam, 2009). The purpose of the qualitative study was to maximize information within the framework of the problem being studied (Merriam, 2009). Purposive sampling allows the researcher to select an information-rich sample based on specific criteria (Merriam, 2009). Each population sample was considered complete when the information gathered became redundant (Merriam, 2009).

The primary sample was a purposeful sample of 16 public four-year colleges and universities, 17 non-profit four-year colleges and universities, and seven for-profit colleges and universities located in Alabama, Arizona, California, Colorado, Idaho, Indiana, Minnesota, Oregon, Utah, and Washington. The criteria for the selection of the colleges and universities were that they have been established for at least 25 years and offer traditional, online, or blended educational programs. The colleges and universities are located in major cities, with populations of more than 15,000 people and a student body of at least 2,000 students at each school. The student bodies consist of full-time and part-time students. The sample of 40 four-year colleges and universities was considered to have reached data saturation when new information was not discovered.

The second sample was a purposeful sample of five accounting professionals who have obtained at least a bachelor degree in business administration. According to Suri (2011), purposeful sampling is useful for examining the variations in the manifestations of a phenomenon. Flyvbjerg (2006) argued it is most appropriate to select a small sample

chosen for their validity rather than a large random sample that may not provide rich information. Large samples provide breadth, whereas small samples provide depth, giving greater insight into the phenomenon (Flyvbjerg, 2006).

The sample was drawn from public accounting firms and local governments located in Oregon and California associated with governmental finance officers' professional associations. The sample included both male and female accounting professionals who have either earned, or are eligible to earn, the designations of Certified Public Accountant, Certified Managerial Accountant, or Certified Public Finance Officer, and who are working or have worked within the last five years in the accounting field in either private sector or public service positions. Managing partners or equivalent management-level professional accountants facilitated the sample by providing the names and contact information of the professional accountants who met the criteria. The selected accounting professionals were members of the AICPA, the Government Finance Officers Association (GFOA), the Oregon Municipal Finance Officers Association (OMFOA), or the California Society of Municipal Finance Officers (CSMFO). Another sample was the responses from five accounting professionals to the 12 interview questions as shown in Appendix A. The sample of five professional accountants was considered to have reached data saturation when no new information was obtained (Merriam, 2009).

The third sample was a purposeful sample of 15 post-secondary business administration students. The chair of the business department facilitated the sample drawn from the students enrolled in the business administration program at The Masters

College in Santa Clarita, California. The sample included both male and female students who are business administration majors. Several of the participating students were either majoring in accounting or have chosen to concentrate in accounting. The sample of 15 business administration students was considered to have reached data saturation when no new information was forthcoming (Merriam, 2009).

Informed Consent

A description of the qualitative exploratory case study, including the purpose of the study and contact information, was provided to the potential participants by e-mail (Appendix C). An informed consent form was included in this initial e-mail to each potential accounting professional and each potential business administration student. The informed consent form described the rights of the participants during the study; the expected time required to complete the interview (approximately 20 minutes) and provided details of the Informed Consent and Statement of Confidentiality relevant to the study. Participants who chose to participate in the interviews completed the signature section of the informed consent form and returned the completed informed consent form via e-mail to the researcher private university e-mail. Participants who signed the consent form to allow the use of their responses to the list of questions presented were included in the analyses (see Appendix B). The list of interview questions was provided to the professional accountants who agreed to participate via e-mail and to the business administration students who agreed to participate via the chair of the business administration department at The Master's College.

Confidentiality

The identity of the participants and the completed interviews will remain confidential and unavailable to all but the participants and the researcher. The participants' identities were kept confidential by assigning alphanumeric codes to each participant. For the purpose of this study, the participants are identified using alphanumeric codes P1 through P20. The list of participants and their codes will be kept in an encrypted, secure archive record, separate from the responses, under lock and key, for three years. After three years, the list will be destroyed by deleting the file from the hard drive. The unique identification code maintained the confidentiality of the participant because names were not required except for the signatures on the informed consent forms.

The signed consent forms will be kept in an encrypted, secure archive record, under lock and key, for three years. After three years, the archive record will be deleted by formatting the hard drive. The responses to the questions were imported into NVivo 10® qualitative data analysis software and analyzed to identify patterns related to business administration students' awareness and perspective regarding career opportunities in private and public sector accounting.

The responses to the interview questions presented to the accounting professionals and to the business administration students will remain with the dissertation. The rationale for maintaining the responses to the questions posed is to document and support the information recorded in the NVivo 10® qualitative data analysis software. The completed questions therefore have become part of the study.

Geographic Location

The qualitative exploratory case study took place via e-mail communication with participants located in Oregon and California. The states of Oregon and California were selected because of proximity to the researcher and the membership or association with the professional associations in which the researcher has been a member. The five professional accountants were located in Oregon and California and the 15 post-secondary business administration students were located in California.

The 16 public, 17 non-profit, and seven for-profit colleges and universities are located in the states of Alabama, Arizona, California, Colorado, Idaho, Indiana, Minnesota, Oregon, Utah, and Washington. The four-year colleges and universities in the United States were chosen because of acquaintance, proximity, accessibility, and anecdotal referrals. The colleges and universities selected have been the sources of newly graduated business administration students for state and local government entities in the state of Oregon.

Instrumentation

Participants of the exploratory case study were asked to respond to a series of open-ended questions. A pilot study was conducted with one individual from each of the sample population groups to determine sufficiency for the data collection instrument. Moore (2010) stated the pilot study can enable researchers to derive a starting point and still adhere to the principle of theory inductively emerging from the data. The interview questions were designed to promote responses from participants about their perceptions

of private sector accounting careers versus governmental accounting careers, accounting career options and private sector versus governmental accounting careers.

Data Collection

Data collected to support the research regarding the scarcity of qualified applicants for government accounting positions were gathered from three sources. The first source was the 2014-2015 academic year curriculum catalogs of 16 public, 17 non-profit and seven for-profit four-year colleges and universities located in Alabama, Arizona, California, Colorado, Idaho, Indiana, Minnesota, Oregon, Utah, and Washington, the second source was interviews of accounting professionals, and the third source was interviews of post-secondary business administration students.

The exploratory case study included an investigation for the existence of governmental accounting courses in business administration degree programs by examining curriculum catalogs from the academic year 2014-2015. The data were retrieved from the college and university catalogs located in the archives of the official school web sites. The colleges and universities selected maintain archives of the complete catalog for each academic year available to the public via the school's web site. The college and university web sites are open to the public therefore permission was not necessary to access and collect the data. The main category of examination was to determine whether a governmental accounting course was offered in the business administration degree programs and, if so, whether the course was required or elective. Further examination was conducted to determine if governmental accounting concepts

were included if only a not-for-profit accounting course was listed in the college or university curriculum catalog.

To support or reject the need for a governmental accounting course in the business administration degree programs, the study included interviews with five accounting professionals and 15 post-secondary business administration students. The professionals selected to participate in the study were senior staff accountants in public accounting firms and management-level governmental accountants. The students selected to participate in the study were students enrolled in the business administration program at The Master's College in Santa Clarita, California.

The interviews for this study were conducted by e-mail because the participants were geographically diverse. According to Creswell (2006), interviews by e-mail enable the researcher to collect qualitative data efficiently from participants who are geographically dispersed. The interview questions were sent via e-mail to the professional accountants and the chair of the business administration program for distribution to the post-secondary business administration students. The results from the examination of the college and university curriculum catalogs and the data collected from the interviews of the professional accountants and post-secondary business administration students were triangulated to identify significant patterns.

The accounting professionals were from private sector and local government organizations located in Oregon and California. The post-secondary business administration students were from The Master's College in California. An e-mail was sent to the accounting professionals (see Appendix C) and the chair of the business

administration program at The Master's College (see Appendix D) requesting participation in the research study regarding the scarcity of qualified applicants for governmental finance positions. The chair of the business administration program distributed copies of the request for participation e-mail to the students (see Appendix D). The interview questions were forwarded by email to the professional accountants and to the chair of the business administration program to distribute to the students who had agreed to participate in the study after the professionals and students agreed to participate in the study, (see Appendix A).

Use of Research Tools

The researcher used several research tools to conduct this exploratory case study. These research tools included the use of computers, the Internet, and relevant software and search technology to identify colleges and universities that met the criteria for selection. The researcher used NVivo 10 ® qualitative data analysis software to organize the collected data into categories, to code the collected data, and to analyze the coded data to identify significant patterns in the data from which to derive conclusions.

Data Analyses

The researcher performed data analyses of the information obtained from the college and university catalogs, the professional accountants, and the post-secondary business administration students to understand the reasons why there is a scarcity of qualified applicants for governmental accounting positions. Careful analyses were performed of each school's curriculum catalog and the responses of the professional accountants and post-secondary business administration students. Each source of data

was imported into NVivo 10® qualitative data analysis software and categorized into one of three categories: Catalogs, Professionals, or Students. The researcher used descriptive coding and classification to ensure trustworthiness of study findings. Once the coding was completed, data queries were performed to triangulate the data to identify significant patterns.

Credibility and Dependability

Credibility. Credibility in qualitative research is similar to validity in quantitative research (Onwuegbuzie & Leech, 2007). Qualitative research requires an iterative approach to the data collection, data analysis, and data interpretation stages of research (Onwuegbuzie & Leech, 2007). According to Onwuegbuzie and Leech (2007), credibility in a qualitative study is measured by an assessment of the techniques used to ensure legitimation of the data collected. This study used the legitimation techniques of data triangulation, member checking, and rich and thick description to ensure research credibility.

Data triangulation. The triangulation of data is the comparison of multiple categorized sources of data to identify corroborating evidence (Onwuegbuzie & Leech, 2007). According to Christensen et al. (2011), cross-checking data and conclusions through the use of multiple sources strengthen the validity of the research. When the multiple sources are in agreement the data has corroboration. The data were organized into three categories: Catalogs, Professionals, and Students. Each category and classification of collected data was triangulated using various additional categories and classifications to corroborate identified patterns in the data.

Member checking. Member checking is also referred to as participant or informant feedback (Christensen et al., 2011; Onwuegbuzie & Leech, 2007). Lincoln and Guba (1985) argued member checking is the most critical technique for establishing credibility. This legitimation technique involves systematically seeking feedback from the study participants and discussing with the participants the researcher's interpretations and conclusions (Christensen et al., 2011). The participants were given the opportunity to assess the representation of their responses

Rich and thick description. The collection of rich and thick data maximizes the researcher's ability to find meaning (Onwuegbuzie & Leech, 2007). Rich and thick data descriptions minimize the possibility of confirmation bias by enabling the testing of emerging patterns and trends (Onwuegbuzie & Leech, 2007). With detailed descriptions of the data, readers are able to transfer the information to other settings establishing transferability of the findings (Onwuegbuzie & Leech, 2007).

Dependability. Dependability in qualitative research is similar to reliability in quantitative research. Reliability is the consistency with which the instrument yields a certain result when the phenomena being measured has not changed (Leedy & Ormrod, 2010). To ensure dependability, the data collected from the college and university catalogs, accounting professionals, and post-secondary business administration students were analyzed using detailed documentation. The researcher imported all collected data into NVivo 10® qualitative data analysis software. The data were organized in a new project file by categorizing the source data into Catalogs, Professionals, and Students. The data were then coded to nodes using descriptive coding methods which had attributes

within the classifications of Catalogs or Persons. The use of coding to the nodes assigned to classifications assisted the researcher to identify patterns and trends among the curriculum catalogs, professional accountants, and post-secondary business administration students.

Detailed documentation. The curriculum catalogs were obtained from the colleges and universities for the 2014-2015 academic year. Each curriculum catalog was downloaded in Portable Document Format (PDF) from the college or university official web site. The demographic information, consisting of the location of the school, whether the school is a public, non-profit, or for-profit organization, and the educational formats offered was recorded in a table. Each catalog was imported into the NVivo 10® project for detailed coding. The researcher conducted further review of the accounting courses offered to determine if governmental accounting concepts were included in another accounting course in the event a curriculum catalog listed only a not-for-profit accounting course. Each college or university business administration degree program was identified and analyzed to determine the required and elective accounting courses and documented by downloading additional PDF documents when necessary.

The accounting professionals were drawn from the states of Oregon and California. Three of the five accounting professionals work for public accounting firms in the state of Oregon. One of the accounting professionals works for a Big Four public accounting firm in the state of California. One of the accounting professionals works for a local government in the state of Oregon. The request for participation in the study was emailed to each professional accountant. When the signed Informed Consent form was

returned to the researcher the interview questions were sent to the participant via e-mail. The participant responses were returned to the researcher via email. After reviewing the participant responses, the researcher contacted each participant to clarify the collected data and confirm faithful representation of the collected information. Each of the interview responses were imported into NVivo 10® to organize, categorize, code and classify the collected information.

The post-secondary business administration students were drawn from the state of California. The chair of the business administration program at The Master's College was sent the request for student participation via e-mail. A Premises, Recruitment and Name (PRN) Use Permission form was signed by the chair of the business administration program and returned to the researcher (see Appendix H). Another Premises, Recruitment and Name (PRN) Use Permission was signed by the Vice President of Academic Affairs and The Masters College Institutional Research Board (IRB) authorized the researcher to request student participation in the study (see Appendix I and Appendix J).

The Informed Consent Form and the interview questions were e-mailed to the chair of the business administration program. The chair of the business administration program distributed the Informed Consent forms to the post-secondary business administration students in at least the third year of their degree program. The completed informed consent forms and interview questions were scanned and converted into PDF format by the administrative assistant of the business administration program and e-

mailed to the researcher's private school e-mail. Each completed interview was imported into NVivo 10® to organize, categorize, code and classify the collected information.

The purpose of these actions was to look for differences and consistencies between the different schools, the different fields of accounting, and the student body. To ensure internal credibility of the research instruments the researcher looked for relationships among the catalogs, the responses to questions from the accounting professionals, and the responses to questions from the post-secondary business administration students. The information and answers provided by the accounting professionals and post-secondary business administration students to the presented questions on factors in career choices and field of employment enhanced the internal credibility of the study because of repeated responses concerning career choices and field of employment. Further internal credibility was ensured by using the curriculum catalogs of four-year colleges and universities and noting any consistencies in accounting curricula offered in business administration degree programs.

Pilot Study

A pilot study was conducted to validate the interview questions. Prior to submission of questions to the professional accountants and the post-secondary business administration students, the interview questions were sent to one accounting professional and one business administration student. The pilot participants reviewed the questions for context, understanding, and clarity. The comments and remarks made by the pilot study participants were positive and triangulated with the results from the professional accountants and the business administration students.

Summary

The purpose of the qualitative exploratory case study was to examine the reasons why post-secondary business administration majors choose private sector versus governmental service. The qualitative method allowed the participants to describe their lived experiences and their understanding of the phenomenon under study. An exploratory case study allowed the researcher to develop an in-depth understanding of the various factors influencing the career decisions of past and current post-secondary business administration students.

The legitimation techniques of data triangulation, member checking and rich and thick descriptions were used to establish the credibility of this exploratory case study. The dependability of the research was ensured by using the legitimation technique of detailed documentation. Chapter four includes a review of the research questions, detailed descriptions of the methods used to collect and code the data for analyses, and presentations of the significant patterns revealed by the analyses.

Chapter 4

Results

The purpose of this case study was to explore the reasons for the scarcity of qualified applicants for governmental accounting positions. This study addressed the following three research questions: 1) Why are there an insufficient number of qualified applicants for local governmental professional accounting positions? 2) What factors are used by professional accountants to decide upon a specific accounting career? and 3) What not-for-profit and governmental accounting courses are offered at four year colleges and universities?. Three purposive samples consisted of the 2014-2015 academic year curriculum catalogs from 40 colleges and universities offering business administration degree programs, 15 post-secondary business administration students and five professional accountants.

Chapter 4 presents reviews of the problem and the research questions and includes the results of the detailed analyses of the collected data from the 2014-2015 academic year curriculum catalogs of 40 four-year colleges and universities with business administration degree programs, the interviews of five professional accountants, and the interviews of 15 post-secondary business administration students. The methods used to collect the data, organize the data, examine the data, and analyze the data will be described in detail. Five significant patterns were identified after careful examination and analyses of the collected data.

Review of the Problem

There are an insufficient number of qualified applicants for local governmental accounting professional positions. The candidates applying for governmental accounting professional positions tend to have non-governmental experience along with no formal education in governmental accounting. The qualitative exploratory case study research design for the study involved an exploration of post-secondary students' and professional accountants' perceptions of and awareness of career opportunities in governmental organizations and the examination of the accounting curricula offered or available in the academic year 2014-2015. The examination of the curriculum catalogs determined whether governmental accounting education is offered, and if so, is it required or elective. To add to the study and to increase the understanding of the scarcity of qualified applicants for governmental accounting positions, accounting professionals and business administration students took part in the study by answering questions that related to required and elective accounting education, perspectives regarding governmental careers, and their awareness of career options before and after graduation.

Review of the Research Questions

The interview questions were designed to answer the research questions: 1) Why are there an insufficient number of qualified applicants for local governmental professional accounting positions? 2) What factors are used by professional accountants to decide upon a specific accounting career? and 3) What not-for-profit and governmental accounting courses are offered at four year colleges and universities?. The interview questions were designed to collect information about participants' chosen degree

program(s), schools attended, the existence or non-existence of specific courses, the level of familiarity with specific career paths, the factors considered most important in career decisions, and suggestions for employer recruiting methods.

Pilot Study

Prior to submission of questions to the professional accountants and the post-secondary business administration students, the interview questions were sent to one accounting professional and one business administration student. The pilot study participants reviewed the questions for context, understanding, and clarity. The comments and remarks made by the pilot study participants were positive and no changes were made to the interview questions based on feedback from the pilot study participants.

Populations

Non-probability purposeful samples were drawn of three targeted populations. Each population sample was considered complete when the information gathered became redundant (Merriam, 2009). One population studied was the archival data contained in the academic year 2014-2015 curriculum catalogs of 16 public four-year colleges and universities, 17 non-profit four-year colleges and universities, and seven for-profit four-year colleges and universities. The sample of 40 four-year colleges and universities was considered to have reached data saturation when new information was not discovered.

The purpose of the qualitative study was to maximize information within the framework of the problem being studied (Merriam, 2009). The second population included in the research was five accounting professionals who provided a background on the awareness of career opportunities for a post-secondary business administration

program graduate and the role of business administration curriculum in making decisions regarding careers. Flyvbjerg (2006) argued it is most appropriate to select a small sample chosen for their validity rather than a large random sample that may not provide rich information. Large samples provide breadth, whereas small samples provide depth, giving greater insight into the phenomenon (Flyvbjerg, 2006). The sample of five professional accountants was considered to have reached data saturation when no new information was obtained (Merriam, 2009). The third population for research was 15 post-secondary business administration students that have completed at least one term of an accounting course at a four-year college. The sample of 15 business administration students was considered to have reached data saturation when no new information was forthcoming (Merriam, 2009).

Methods Used to Collect the Data

The curriculum catalogs were obtained from the colleges and universities for the 2014-2015 academic year by accessing each school's official web site. Each curriculum catalog was downloaded in Portable Document Format (PDF) from the archival page of the academic web page. The demographic information, consisting of the location of the school, whether the school is a public, non-profit, or for-profit organization and the offered educational formats, was recorded in a table. Each catalog was imported into the NVivo 10® project for detailed coding. The researcher conducted further review of the accounting courses offered to determine if governmental accounting concepts were included in other courses in the event a curriculum catalog listed only a not-for-profit accounting course. Each college or university business administration degree program

was identified and analyzed to determine the required and elective accounting courses and documented by downloading additional PDF documents when necessary.

The accounting professionals were drawn from the states of Oregon and California. Three of the five accounting professionals work for public accounting firms in the state of Oregon. One of the accounting professionals works for a Big Four public accounting firm in the state of California. One of the accounting professionals works for a local government in the state of Oregon. The request for participation in the study was emailed to each professional accountant. When the signed Informed Consent form was returned to the researcher the interview questions were sent to the participant via e-mail. The participant responses were returned to the researcher via email. After reviewing the participant responses, the researcher contacted each participant to clarify the collected data and confirm faithful representation of the collected information. Each of the interview responses were imported into NVivo 10® to organize, categorize, code and classify the collected information.

The post-secondary business administration students were drawn from the state of California. The chair of the business administration program at The Master's College was sent the request for student participation via e-mail. A Premises, Recruitment and Name (PRN) Use Permission form was completed by the chair of the business administration program and returned to the researcher (see Appendix H). Another Premises, Recruitment and Name (PRN) Use Permission was completed by the Vice President of Academic Affairs and The Master's College Institutional Research Board

(IRB) authorized the researcher to request student participation in the study (see Appendix I and Appendix J).

The Informed Consent Form and the interview questions were e-mailed to the chair of the business administration program. The chair of the business administration program distributed the Informed Consent forms to the post-secondary business administration students in at least the third year of their degree program. The completed informed consent forms and interview questions were scanned and converted into PDF format by the administrative assistant of the business administration program and e-mailed to the researcher's private school e-mail. Each completed interview was imported into NVivo 10® to organize, categorize, code and classify the collected information.

Methods Used to Code the Data

The PDF documents containing the collected data from the examination and analyses of the curriculum catalogs of the four-year colleges and universities were first manually organized, categorized, and stored in a folder labeled "Universities Information". The PDF documents for each school were labeled using the following syntax: a) the recognized three-letter abbreviation for the school, b) the specific degree program (if relevant), and c) the name of the school's curriculum catalog. Preliminary organization of the collected data allowed the researcher to efficiently develop the matrix of the selected colleges and universities.

The identity of each participant was recorded in a table and an alphanumeric code consisting of P1 through P20 was assigned to each participant. The interview responses from the professional accountants were manually extracted from each participant's e-

mail, converted into a PDF document labeled with the assigned alphanumeric code, and stored in a folder labeled “Professionals”. The Informed Consent forms and the interview responses from the post-secondary students were received by e-mail in a single PDF document from the administrative assistant of the business administration program. The researcher manually extracted each student’s interview from the single document. Each interview PDF document was labeled with the assigned alphanumeric code and stored in a file labeled “Students”. All Informed Consent forms were extracted from the e-mails and stored in a folder labeled “Informed Consent Forms”.

A new project was created in NVivo 10® qualitative data analysis software labeled “Dissertation Study”. The researcher developed three Internal Source data folders within the NVivo 10® project. These Internal Source folders included Colleges, Professionals, and Students, to maintain the integrity of each sample population. Once these Internal Source folders were established, the researcher imported all raw source data to their correspondent source data folder. The researcher verified all raw data were imported into NVivo 10® by double-checking the number of documents in each original folder versus the number of documents in each Internal Source folder. The participant data category was further verified by confirming the participants’ alphanumeric codes against the participant list.

Once the researcher confirmed all data had been imported to the proper Internal Source folders, the initial coding process began. Initial NVivo 10® Node headings were developed to begin initial coding. The initial Node headings included Courses, Degrees, Location, Major, Programs, Questions, and School Type.

The researcher started with the data collected from the four-year college and university curriculum catalogs. Each school's catalog information was initially coded into the six categories of school type, location, degrees, programs, major, and courses. The researcher carefully examined the coded information for significant patterns before continuing the coding process. Child nodes were developed in each of the initial nodes to help focus the coding into more specific headings within the NVivo 10® project.

The additional child nodes for Courses included Govt Elective, Govt Required, Govt with Other, NFP Elective, NFP Incl Govt, NFP Required, Not Offered, Seminar or Other. The child nodes added to Degrees included Associate, Bachelor, Bachelor of Arts, Bachelor of Science, Doctor, and Master. The Location child nodes included Alabama, Arizona, California, Colorado, Idaho, Indiana, Minnesota, Oregon, Utah, and Washington. The additional child nodes for Major included Accounting, Business & Accounting, and Business. The child nodes added to Programs included Traditional, Blended, and Online. The School Type child nodes included Public, Non-Profit, and For-Profit. The data collected from the college and university curriculum catalogs were coded again into the respective child nodes to help identify significant patterns.

The next step in the coding process was to code the interview data collected from the participants. Each interview was initially coded to the Questions Node. The researcher then developed child nodes corresponding to each question in the interview. The child nodes were named by the question number: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12. Each interview was coded again by coding each participant's response to the

corresponding question number. Upon completion of this second coding process, the researcher carefully examined coded information for significant patterns within the data.

The researcher identified several major patterns and developed additional nodes and child nodes to further clarify emergent patterns. The additional nodes and corresponding child nodes included Factors (Benefits, Compensation, Other, Stability), Incentives-Deterrents (Deterrent, Neutral, Incentive), Most Important (Benefits, Compensation, Job Opportunity, Other, Stability), Occupations (Professional, Student), Opportunities (Corp, CPA, Govt), Perceptions (Mixed, Negative, Neutral, Positive), Promotion (In-Class Promotion, Job Fairs, Marketing, Other, School Clubs), Recruiting (Internships, Job Fairs, NA, Other), Schools (CA, OR, UT), and Years (2014-2017, Prior to 2014). The interview data were coded again into the corresponding child nodes to further clarify significant patterns.

The next step of the coding process two Node Classifications were developed in the NVivo 10® project. The node classifications and attributes were developed to further clarify significant patterns within the data. The Catalog node classification included the attributes of Type, Location, Degrees, Major, NFP, Govt, and Programs. The corresponding values of these attributes are as follows: Type (Public, Non-Profit, For Profit), Location (AL, AZ, CA, CO, ID, IN, MN, OR, UT, WA), Degrees (Associate, Bachelor, Bachelor of Arts, Bachelor of Science, Master, Doctor), Major (Accounting, Finance, Business Admin), NFP (Not Offered, Required, Elective, Incl Govt), Govt (Not Offered, Required, Elective, With other course, Other), and Programs (Traditional, Online, Blended).

The second node classification developed was the Person node classification including the attributes of Occupation, Location, Opportunities, and Factors. The corresponding values of these attributes are as follows: Occupation (Professional, Student), Location (AL, AZ, CA, CO, ID, IN, MN, OR, UT, WA), Opportunities (CPA, Corp, Govt), and Factors (Stability, Compensation, Benefits, Other). The node classifications and attributes were applied to the corresponding child nodes. The node properties of each child node were double-checked for corresponding attribute values to ensure accuracy of the findings.

Once the coding to the child nodes was completed, the researcher performed several different research queries. These research queries included content analyses consisting of the number of coded items in parent and child nodes, matrix queries contrasting and comparing the source data with specific attributes, and phrase frequency queries of the most-used phrases. The queries yielded information in the form of lists of coded data, matrices of summary data, and cluster analyses reports. The data gathered from the query analyses provided the researcher with needed information to compare and contrast the college and university accounting curricula offered to students in business administration degree programs, the experiences of professional accountants, and the experiences of post-secondary business administration students. These analyses revealed specific patterns among the college and university accounting curricula offered to students in business administration degree programs and the experiences of the professional accountants and the experiences of post-secondary business administration students.

Findings and Significant Patterns

The researcher used content analysis queries of the coded data in NVivo 10® to identify patterns for the reasons why there is a scarcity of qualified applicants for professional governmental accounting positions. All 20 participants either completed or were working toward a bachelor degree in business administration. One professional accountant reported completion of a master degree in accounting (P3). Twelve participants stated their declared major was accounting or business administration with an emphasis in accounting. The remaining participants reported declared majors of finance, economics, or management.

The use of NVivo 10® allowed the researcher to determine the frequency of the offering of governmental accounting courses and the frequency of post-secondary business administration students choosing to take governmental accounting classes from within the raw data. The researcher compared the frequency of the offering of governmental accounting courses and the frequency of post-secondary business administration students choosing to take governmental accounting classes to reveal any patterns. The coding and matrix research queries in the NVivo 10® Dissertation Study project yielded information identifying five significant patterns in the collected data (see Table 1). Each significant pattern is discussed in the following sections.

Table 1

Significant Patterns

Pattern	Pattern Description	Source Data
Pattern 1	Scarcity of governmental accounting courses	Offered at 18 of 40 schools. P1, P2, P3, P4, P6, P8, P10, P18
Pattern 2	No discussion of governmental accounting as a career	All 20 participants
Pattern 3	Compensation and job stability considered most important factors	P1, P2, P3, P4, P5, P6, P7, P8, P9, P10, P11, P12, P13, P14, P15, P16, P17, P19, P20
Pattern 4	Negative perceptions of a career in government service	P2, P4, P5, P11, P17
Pattern 5	State and local governmental entities need to be active in campus recruitment activities	All 20 participants

Pattern 1: Scarcity of governmental accounting courses. The analyses of the 40 college and university curriculum catalogs revealed a scarcity of courses presenting governmental accounting concepts. Research question three asked the question “What not-for-profit and governmental accounting courses are offered at four year colleges and universities?” The sole school that offers a stand-alone course of governmental accounting is Everest University Online. The governmental accounting course is required for completion of a graduate degree in accounting. Everest University Online requires the completion of a not-for-profit accounting class, including governmental accounting, for completion of an undergraduate degree in accounting. As presented in Table 2, less than half of the colleges and universities offer a class presenting governmental accounting concepts. Of the 17 colleges and universities offering not-for-

profit accounting courses including governmental accounting concepts only six require the course for completion of an undergraduate degree program.

The types of university (public, non-profit, or for-profit) were cross-tabulated with the incidence of not-for-profit accounting courses including governmental accounting concepts. The analyses yielded information indicating there is no significance as to the type of school versus the incidence of whether the course is required, elective, or not offered. The frequency of public and non-profit colleges and universities is equally distributed for each attribute with one for-profit university requiring not-for-profit accounting with governmental accounting concepts, two for-profit universities offering the course as an elective, and four for-profit universities not offering the course.

Interview questions four and five addressed the existence of governmental accounting courses and not-for-profit accounting courses including governmental accounting concepts in the business administration degree programs in which the participants were enrolled. Interview question four asked if governmental accounting was a required or elective course and whether or not the participant had taken it. Interview question five asked if not-for-profit accounting was a required or elective course and whether or not the participant had taken the course.

As shown in Table 2, seven of the 20 participants responded that governmental accounting courses were not offered as part of their business administration degree programs. The apparent disparity of the number of total responses for questions four and five when considering the number of participants who answered that not-for-profit accounting courses including governmental accounting concepts were offered in their

business administration degree programs was due to eight participants who responded negatively to question four and positively to question five.

Table 2

Incidence of Governmental Accounting and Not-For-Profit Accounting Courses

	Governmental Accounting Course (Question 4)	Not-For-Profit Accounting Course incl. Governmental Accounting (Question 5)	Not Offered
Number of Schools	1	17	22
Number of Participants	13	17	7

Of the participants who answered the not-for-profit accounting course including governmental accounting was an elective course, participants P1, P4, P8, and P11 stated they did not choose to take the course. Several participants, P7, P9, P10, P11, P12, P13, P14, P15, P16, P17, P18, and P20 answered governmental accounting was required for accounting majors as a stand-alone course or included in the not-for-profit accounting class. Participants P1, P2, P3, P6, P8, P10, and P19 stated governmental accounting was not offered as a stand-alone course.

The analyses of the responses from the professional accountants population compared to the responses from the business administration degree program students population revealed not-for-profit accounting courses were not offered in the degree programs for the professionals. The business administration degree program curriculum at The Master's College offered a not-for-profit accounting class that includes

governmental accounting concepts. All of the student population participants responded either a not-for-profit accounting course or a governmental accounting course was offered or required as part of their business administration degree program.

Pattern 2: No discussion of governmental accounting as a career. Interview question six addressed the accounting career field options discussed by the professors in business administration classes. The responses of the participants addressed research question 1): Why are there an insufficient number of qualified applicants for local governmental professional accounting positions? The second major pattern identified in the analyses of the responses to question seven was professors did not discuss governmental accounting as a career option when discussing accounting fields.

Ten of the participants specifically stated the professors focused on careers in public accounting or earning the Certified Public Accountant designation. Participants P1, P2, P3, P4, P5, P13, P15, P17, and P18 stated professors had promoted public accounting or pursuing a CPA as the primary career choice for accounting majors. Participant P1 stated “The emphases was on entering the job market at a public accounting firm, options in corporations or federal government were discussed” and Participants P3 and P4 stated “Public accounting for the Big 5”. The remaining participants indicated that the professors discussed accounting careers in the corporate field, financial management field, general accounting field, or tax consulting field. Participants P7, P8, P10, P11, P13, P14, P15, P16, and P17 listed “Accounting...”, “CPA...”, or “Public Accounting...” as the first career option discussed by their professors. Participant P7 was alone in including “...agricultural, manufacturing,

technology” as career options and participants P11, P14, P16, P18, and P20 mentioned the professors discussed various careers in financial or wealth management.

All of the professional accountants participants stated professors had promoted public accounting or pursuing a CPA as the primary career choice for accounting majors. Of the 15 business administration students, nine participants listed “CPA...”, “Public Accounting”, or “Accounting...” as the first career option discussed by their professors (P7, P8, P10, P11, P13, P14, P15, P16, and P17). No participants from either population stated professors had mentioned or discussed careers in governmental accounting.

Pattern 3: Compensation and job stability most considered factors. Research question 2) “What factors are used by professional accountants to decide upon a specific accounting career?” was addressed specifically by interview questions eight and ten. As shown in Table 3, 17 of the 20 participants indicated factors such as potential for growth, mentorship, job satisfaction, atmosphere, and organization reputation as the primary considerations when making career decisions. Participant P1 stated “Mainly compensation...” and participants P5, P12, P13, P16 and P17 listed “Pay...” or “Compensation” first in the list of factors considered when choosing a career industry or field. When the participants were asked which factors were most important when considering a job opportunity, eight responded that compensation was most important, six participants responded that job or organization stability was most important, and only five participants considered other factors as most important. Participants P5, P8, P13, P15, P16, P17, P19 and P20 stated “Pay” or “Compensation” the first of the factors considered most important when considering career fields and job opportunities. The

next most mentioned factor was job stability or organizational stability. Participant P2 stated “Organizational stability mainly because the chance of losing your job is extremely stressful.” and participants P4, P6, P7 and P9 listed “Job stability...” or “Organizational stability”, followed by factors such as location and benefits.

Table 3

Factors Considered When Making Career Decisions and Considering Job Opportunities

	Compensation	Location	Benefits	Stability	Other
Number of Participants - Career Decisions	10	5	3	3	17
Number of Participants - Job Opportunities	8	0	1	6	5

The analyses of the responses of professional accountant participants revealed job or organizational stability as the most considered or most important factor considered when making career decisions. In contrast, the analyses of the responses of the student participants revealed the most important or most considered factor is compensation. The majority of the student population participants listed job stability or organizational stability as one of the factors considered, whereas the professional accountant participants listed compensation as one of the factors considered.

Pattern 4: Negative perceptions of a career in governmental service.

Research question one was further answered by the participants’ responses to interview questions seven and nine. Of the 20 participants, 11 participants listed negative

perceptions of working in governmental service or deterrents to having a career in governmental service. Interview question seven addressed the participants' perceptions of a career in governmental service and interview question nine addressed the primary incentives or deterrents to working in governmental service. Of the 11 participants with neutral to negative perceptions of a career in governmental service, eight participants listed specific deterrents to working in governmental service such as "Highly political environment..." (P5), "Very bad management..." (P6), "Lack of advancement" (P10), and "Hostile work environment" (P13). About perceptions of a career in governmental service, Participant P13 stated "They are unhappy people who dislike their jobs (DMV, Post office)" and Participant P7 stated "Bureaucratic position - not a positive atmosphere". Participant P19 responded "Not as serious as corporate option. Low pay... Almost a job stopper... Seems like 2nd rate employees" and Participant P12 stated "I do not perceive it as being prestigious. I believe the pay would be low & the work would be mundane". Participants P3, P8 and P17 had positive perceptions of a career in governmental service stating "...I think it is a viable option in contrast to private or public accounting." (P3), "well paying" (P8), and "It has good pay and retirement, all I really know" (P17). Of the twelve participants' responses that were neutral or mixed perceptions of a career in governmental service, participant statements included "Somewhat uncertain as to what it entails" (P14), "It wouldn't be bad" (P15), and "I had never thought of governmental service." (P2). Mixed perceptions of a career in governmental service were stated by six participants. Participant P6 stated "It is a secure job with more benefits sometimes, but less overall income" and participant P9 stated

“Not as high of pay or opportunity for advancement. Gov jobs are more secure with longer-lasting benefits”. The responses to interview question seven, addressing perceptions of a career in governmental service, were cross-tabulated with the responses to interview question nine, addressing primary incentives or deterrents to working in state or local government, to identify significant patterns. Of the 14 participants with negative or mixed perceptions three participants listed at least two deterrents, one participant with mixed perceptions listed three specific deterrents and the remaining 10 participants listed at least one specific deterrent to working in state or local government.

Analyses of the responses of the professional accountant population revealed a perceived lack of opportunity for job growth, highly political environment with greater scrutiny than in the private sector. Similarly, the participants in the student population stated perceived lack of opportunity, bureaucratic work environments, and less prestigious careers than the private sector. The most often mentioned deterrent to working in public service for both populations was the lack of opportunity for job growth.

Pattern 5: State and local governmental entities need to be active in campus recruitment activities. Interview question 11 addressed suggestions for the promotion of careers in governmental service by colleges and universities and by state and local governments and interview question 12 addressed the recruitment activities participants were aware of or involved in while in school. Analyses of the data identified some reasons why there are an insufficient number of qualified applicants for governmental professional accounting positions and clarified the factors business administration

students consider when making career decisions. The results of the analyses indicated the human resources personnel of state and local governments are not involved in any campus recruitment activities.

All 20 participants suggested state and local government human resources personnel become more active in campus recruitment activities such as job fairs and campus student organizations such as the accounting club Alpha Beta Psi. Participant P9 suggested "...bring in government agencies to promote and explain work life, opportunities, pay, etc." and Participants P4 and P5 suggested "Participate in job fairs..." Other suggestions included in-class activities such as state and local government representatives visiting accounting classes or making presentations about career opportunities at student seminars. Participant P12 suggested "Come & discuss their daily lives or talk to us to change our perception of it." and Participant P13 suggested "Discuss the favorable side of it..." Of the 20 participants, 10 participants recommended greater involvement in in-class activities and job fairs and six suggested offering internship opportunities.

Eight of the participants stated recruitment activities included "Meet and Greet" events with firms and companies, referrals by their instructors, and events at student association meetings. Specific examples of recruitment activities included "...provided many opportunities such as 'Meet the Students' and 'Meet the Firms'..." (P3), "Campus Visits" and "Job fairs" (P10, P12, P13, P14, and P16), "Recruiters from accounting firms came in..." (P19) and "...public accounting firms requesting applications from senior business administration students" (P4). Two participants stated internship opportunities

with public accounting firms led to employment with public accounting firms (P1 and P5). Job fairs were the next most frequent recruitment activity with seven of the participants stating they had participated in job fair recruiting events.

Participants from both populations recommended state and local government human resources personnel get more involved in campus recruitment activities. Professional accountants participants suggested greater involvement in campus accounting clubs and student participants recommended campus visitations with in-class presentations of career opportunities and work-life environments. Greater involvement in specific recruitment activities such as job fairs was suggested by the majority of both populations.

Summary

The purpose of the qualitative exploratory case study was to examine the reasons why post-secondary business administration majors choose private sector versus governmental service. A pilot study was completed with one participant from each population to validate the interview questions. Twenty participants agreed to support the research interview process. Accounting curricula data were collected from 40 four-year colleges and universities located in Alabama, Arizona, California, Colorado, Idaho, Minnesota, Oregon, Utah, and Washington. All collected data were imported into NVivo 10® qualitative data analysis software to be categorized and coded using descriptive coding methods.

The data were analyzed using code queries and matrix queries in the NVivo 10® software. These queries yielded five significant patterns from the exploratory case study:

a) scarcity of governmental accounting courses, b)no discussion of governmental accounting as a career, c) compensation and job stability most considered factors, d) retirement benefits most positive factor, and e) state and local governments need to be active in campus recruitment activities. The significant patterns regarding the reasons why post-secondary business administration students choose private sector versus governmental service were the basis for the research conclusions and implications for leadership are presented in Chapter five.

Chapter 5

Conclusions and Recommendations

Three research questions formed the framework for the research: 1) Why are there an insufficient number of qualified applicants for local governmental professional accounting positions? 2) What factors are used by professional accountants to decide upon a specific accounting career? and 3) What not-for-profit and governmental accounting courses are offered at four year colleges and universities?. The purpose of the qualitative exploratory case study was to examine the reasons why post-secondary business administration majors choose private sector versus governmental service by examining the archival data of four-year colleges and universities offering business administration degree programs and analyzing the responses to 12 questions by current and past post-secondary business administration students (see Appendix A). The responses added depth to the study and were triangulated with the data collected from the curriculum catalogs from four-year colleges and universities.

The findings from the data collected from the four-year colleges and university curriculum catalogs and the responses to the interview questions by accounting professionals and post-secondary business administration students were presented and analyzed in Chapter four. The data collected from the college and university curriculum catalogs and the responses to the interview questions were analyzed using NVivo 10® qualitative data analysis software. The researcher used coding queries and matrix queries of the collected data to identify significant patterns. The queries together with careful examination and analyses of the collected data yielded five significant patterns: a)

scarcity of governmental accounting courses, b) no discussion of governmental accounting as a career, c) compensation and job stability most considered factors, d) negative perceptions of a career in governmental service and e) state and local governments need to be active in campus recruitment activities. The findings revealed that college and university instructors do not present governmental accounting as a career option to business administration students. Furthermore, governmental accounting courses, either as stand-alone courses or in combination with not-for-profit accounting courses, are not offered at many four-year colleges and universities. Chapter five consists of a discussion of the results of the analyses, the implications for leadership, a description of the limitations of the study, and the recommendations for further research.

Results of the Analyses

Pattern 1: Scarcity of governmental accounting courses. Research question three asked what governmental and not-for-profit accounting courses are offered at colleges and universities. The research revealed only one university requires a governmental accounting course to be completed for a graduate business administration degree program. Of the remaining 39 colleges and universities, only five require completion of a not-for-profit accounting course that includes governmental accounting concepts. Participants were asked if the business administration degree programs at their schools included a governmental accounting course or a not-for-profit accounting course and whether each course was required or elective. If the answer was positive for a not-for-profit accounting course, the participants were asked if the course addressed governmental accounting concepts. Seven of the participants stated neither course was

offered. The remaining 13 participants responded the not-for-profit course addressed governmental accounting concepts. Similar to the findings in the study conducted by Miller (2006), the schools not offering a governmental accounting course cover the concepts within an advanced accounting course. The depth of the governmental accounting concepts coverage varied from mention in a single lecture to completing a number of chapters and exams.

Pattern 2: No discussion of governmental accounting as a career. The college and university instructors do not present governmental accounting careers as a career option to business administration students. One of the reasons there is a scarcity of qualified applicants for local governmental professional accounting positions is students are not made aware of the accounting career opportunities in governmental service. As found by Pollara (2008), accounting instructors have significant influence on students' career choices. The participants were asked what fields or industries their business administration professors introduced when discussing career options. Eighteen participants stated their professors focused on careers in public accounting, promoting careers with the Big 4 firms, with careers in corporate accounting or finance management as possibilities.

Pattern 3: Compensation and job stability considered most important. As found in previous studies, the participants considered compensation and job stability to be the most important factors when making career decisions and considering job opportunities (Auyeung & Sands, 1997; Dalci et al., 2013; Felton et al., 1994; Francis (1986); Mauldin et al., 2004). Research question two asked what factors are used by

professional accountants to decide upon a specific accounting career. The participants were asked what factors were considered when making career decisions and considering job opportunities. Fifteen participants listed either compensation or job stability as the most important factor when considering a job opportunity. Also similar to previous studies, all participants listed additional factors to be considered such as organizational reputation, work atmosphere, location, and opportunity for growth (Dalci et al., 2013; Francis (1986); Mauldin et al., 2004).

Pattern 4: Negative perceptions of a career in governmental service. The analyses of the data yielded further information regarding the reasons why there are an insufficient number of qualified applicants for local governmental professional accounting positions. Interview questions seven and nine addressed the participants' perceptions of a career in governmental service and the primary incentives or deterrents for working in local or state government. Of the 20 participants, 11 participants listed negative perceptions of working in governmental service or specific deterrents to having a career in governmental service. Of the 14 participants with negative or mixed perceptions three participants listed at least two deterrents, one participant with mixed perceptions listed three specific deterrents and the remaining 10 participants listed at least one specific deterrent to working in state or local government. Eleven of the participants had neutral to negative perceptions of working in local or state government.

Pattern 5: State and local governmental entities need to be active in campus recruitment activities. As found by Amer et al. (2010), public accounting firms actively recruit students from universities and colleges to fill entry-level staff vacancies. All

participants who had awareness of recruitment activities on campus stated public accounting firms actively recruited students using various methods including meet and greet functions, student association meetings, job fairs, and internship opportunities. State and local governmental representatives did not participate in these recruitment activities. Business administration students who are not made aware of the career opportunities in governmental service are less likely to apply for local governmental professional accounting positions. All participants recommended state and local government human resources personnel become active in student association career functions, promote career opportunities to accounting students by visiting classes, and implement internship opportunities for accounting students.

The findings of the exploratory case study indicated that post-secondary business administration students are not aware of the opportunities in governmental accounting careers. The patterns identified of the scarcity of governmental accounting courses offered at four-year colleges and universities together with the lack of discussion by accounting instructors addressed the research questions: 1) Why is there an insufficient number of qualified applicants for local governmental professional accounting positions? 2) What factors are used by professional accountants to decide upon a specific accounting career? and 3) What not-for-profit and governmental accounting courses are offered at four year colleges and universities?.

Implications for Leadership

The implications of the findings of this study for state and local governmental human resources leadership include the need for increased active involvement in campus

recruitment activities and participating in accounting class visitations. Post-secondary business administration students need to be made aware of the opportunities in governmental accounting careers. Fostering active participation in relevant campus activities by state and local governmental human resources management will ensure post-secondary business administration students are aware of governmental accounting career opportunities.

Theoretical and Conceptual Framework

Phenomenology, defined as the study of circumstances, incidents, or situations that can be understood by one's senses, is the broad theoretical framework on which this study was constructed (Wallace & Wolf, as cited by Knoblock, 2008). Chen et al. (2005; 2008) researched the factors relevant to the selection of accounting as a major and the students' perceptions of the costs and benefits of choosing an accounting career. Many researchers investigated only public accounting and private accounting careers, overlooking other possible accounting fields (Auyeung & Sands, 1997; Carcello & Copeland Jr., 1991; Cohen & Hanno, 1993; Felton et al., 1994; Hutaibat, 2012; Lowe & Simons, 1997; Roslender, 1992; Thompson, 1998). The lack of specific information regarding the scarcity of post-secondary business administration students choosing careers in governmental service versus private or public accounting prompted research on the undergraduate business administration curriculum and the general perception of governmental employment. The analyses of the data yielded information about the factors post-secondary business administration students consider when making career decisions.

Limitations of the Study

The study focused on examining the accounting curricula offered to post-secondary business administration students and investigating the perceptions of current and past business administration students. The purposeful sample population of 40 four-year colleges and universities offering business administration degree programs limited this study because the population sample does not represent the entire population of four-year colleges and universities offering business administration degree programs. The study included four-year colleges and universities the researcher identified as being accessible to students on the West Coast.

Another limitation to this study was the purposeful sample population of 15 students enrolled in the business administration degree program at The Master's College in Santa Clarita, California and the purposeful sample of five professional accountants. This population sample does not represent the entire population of students enrolled in post-secondary business administration degree programs. The researcher obtained authorization to recruit participants enrolled in the business administration degree programs. The purposeful sample population of five professional accountants does not represent the entire population of professional accountants. The researcher obtained authorizations to recruit participants at two public accounting firms from which the five participants agreed to participate.

The decision to use a qualitative exploratory case study design as opposed to a quantitative method for this study could be a limitation. Quantitative research methods collect numerical data and involve proving or disproving hypotheses. Qualitative

research methods enable the researcher to capture perceptions and lived experiences through the use of open-ended questions. The qualitative exploratory case study design limited this study because the analyses of the collected data were subjected to the researcher's interpretation of the participants' responses.

Recommendations for Further Research

Because the research was limited to the sample populations described above, it is recommended to research students enrolled in business administration degree programs at additional colleges and universities. The Master's College was one of the schools requiring the completion of a not-for-profit accounting course that included governmental accounting concepts. Another option would be to expand the research to include public administration degree programs to determine the, if any, awareness of governmental accounting career options. A final suggestion for future research would be to study the awareness of governmental accounting career options in professional accounting associations such as the AICPA or the Institute of Management Accountants.

Summary

The purpose of the qualitative exploratory case study was to examine the reasons why post-secondary business administration majors choose private sector versus governmental service by examining the archival data of four-year colleges and universities offering business administration degree programs and analyzing the responses to 12 questions by current and past post-secondary business administration students (see Appendix A). Chapter one included the background of the problem,

outlined the problem for the research, and discussed the scarcity of qualified applicants for governmental accounting positions.

Chapter two contained the discussion of the literature review categorized into six sections: a) background, b) educational programs, c) career choices, d) recruiting efforts, e) compensation and f) leadership and management. The discussion consisted of a review of the development of governmental accounting profession and standards as a separate field of accounting distinct from financial accounting in the private sector, the development of accounting educational programs, the inclusion or exclusion of governmental accounting in accounting educational programs, the review of factors that influence business students' career choices, recruiting efforts of private sector and governmental sector entities, the impact of perceived compensation on business students' choice of career fields, and the qualities of effective leadership and management in the public sector.

Chapter three encompassed the method of research and analysis used to examine the curricula related to business education programs at selected universities and colleges, specific to accounting coursework and the observations and perspectives of professional accountants and current post-secondary students majoring in business administration. The legitimation techniques of data triangulation, member checking and rich and thick descriptions were used to establish the credibility of this exploratory case study. The dependability of the research was ensured by using the legitimation technique of detailed documentation.

Chapter four included a review of the research questions, detailed descriptions of the methods used to collect and code the data for analyses, and presentations of the significant patterns revealed by the analyses. The five significant patterns revealed were: a) scarcity of governmental accounting courses, b) no discussion of governmental accounting as a career, c) compensation and job stability most considered factors, d) retirement benefits most positive factor, and e) state and local governments need to be active in campus recruitment activities.

Chapter five included the summary of the results of the analyses of the collected data. The careful examination and analyses of the collected data yielded five significant patterns: a) scarcity of governmental accounting courses, b) no discussion of governmental accounting as a career, c) compensation and job stability most considered factors, d) retirement benefits most positive factor, and e) state and local governments need to be active in campus recruitment activities. The implications to leadership and recommendations for future research were presented, based on the findings revealed in this study.

Conclusion

Chapter five concludes the research study on the scarcity of qualified applicants for governmental professional accounting positions. The findings produced five significant patterns that revealed reasons why there is an insufficient number of qualified applicants for governmental professional accounting positions: a) scarcity of governmental accounting courses, b) no discussion of governmental accounting as a career, c) compensation and job stability most considered factors, d) retirement benefits

most positive factor, and e) state and local governments need to be active in campus recruitment activities.

The findings of the exploratory case study indicated that post-secondary business administration students are not aware of the opportunities in governmental accounting careers. Furthermore, the college and university instructors do not present governmental accounting careers as a career option to business administration students. State and local governmental human resources management need to actively participate in campus recruitment activities and participate in accounting class activities.

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Appendix A

Interview Questions

- 1) Please list post-secondary schools attended and the declared majors at each:
- 2) Please list all post-secondary degrees earned (or working towards):
- 3) In what year(s) did you (will you) complete your degree(s)?
- 4) Was governmental accounting a required or elective course in your program? If required, at what point in your program was it required? If it was an elective, did you choose to take the course?
- 5) Was not-for-profit accounting a required or elective course in your program? If required, at what point in your program was it required? If it was an elective, did you choose to take the course? If you took this course, did this course include governmental accounting concepts?
- 6) What fields or industries did (do) your business administration professors introduce when discussing career options?
- 7) What is your perception of a career in governmental service (specifically local or state government)?
- 8) What factors did you (will you) consider when choosing a career industry or field?
- 9) What would you consider to be a primary incentive to work in local or state government?
- 10) When considering a job opportunity, is compensation, benefits, or organizational stability (job stability) most important? Why?
- 11) How could colleges and universities promote local and state governmental service to business administration students as a career option?
- 12) What were the recruiting methods used for employment opportunities?

Appendix B

Informed Consent Form



Informed Consent: Participants 18 years of age and older

Dear Potential Participant,

My name is Renée Sinclair and I am a student at the University of Phoenix working on a Doctorate in Business Administration degree. I am doing a research study entitled A Study of the Scarcity of Qualified Applicants for Governmental Accounting Positions. The purpose of the research study is to examine the reasons why post-secondary business administration majors choose private sector employment versus governmental service.

Your participation will involve answering the questions listed below that will assist in identifying the factors influencing the decisions of post-secondary business administration students regarding career choices. The estimated amount of time to complete the interview is no more than 30 minutes. There will be no digital or analog recording of the interview. The sample size for this study will be 20 professional accountants and 20 post-secondary students majoring in business administration. You can decide to be a part of this study or not. Once you start, you can withdraw from the study at any time without any penalty or loss of benefits. The results of the research study may be published but your identity will remain confidential and your name will not be made known to any outside party.

In this research, there are no foreseeable risks to you.

Although there may be no direct benefit to you, a possible benefit from your being part of this study is an increased awareness of the factors that influence post-secondary business administration students' decisions regarding career choices.

If you have any questions about the research study, please call me at XXXXXXXXXX or e-mail me at XXXXXXXXXXXXXXXXXXXX. For questions about your rights as a study participant, or any concerns or complaints, please contact the University of Phoenix Institutional Review Board via e-mail at IRB@phoenix.edu.

As a participant in this study, you should understand the following:

1. You may decide not to be part of this study or you may want to withdraw from the study at any time. If you want to withdraw, you can do so without any problems.
2. Your identity will be kept confidential.
3. Renée Sinclair, the researcher, has fully explained the nature of the research study and has answered all of your questions and concerns.
4. If interviews are done, they may be recorded. If they are recorded, you must give permission for the researcher, Renée Sinclair, to record the interviews. You understand that the information from the recorded interviews may be transcribed. The researcher will develop a way to code the data to assure that your name is protected.
5. Data will be kept in a secure and locked area. The data will be kept for three years, and then destroyed.
6. The results of this study may be published.

By signing this form, you agree that you understand the nature of the study, the possible risks to you as a participant, and how your identity will be kept confidential. When you sign this form, this means that you are 18 years old or older and that you give your permission to volunteer as a participant in the study that is described here.

CHECK ONE:

I accept the above terms.

I do not accept the above terms.

Signature of the interviewee _____ Date _____

Signature of the researcher _____ Date _____

Appendix C

E-Mail Request for Participation

Dear potential participant,

I am a doctoral student at the University of Phoenix, School of Advanced Studies. I am working on my Doctorate of Business Administration degree. I am conducting a research study entitled A Study of the Scarcity of Qualified Applicants for Governmental Accounting Positions. The purpose of the research study is to examine the reasons why post-secondary business administration majors choose private sector versus governmental service. Research will also look to you, accounting professionals and business administration students for thoughts on factors influencing post-secondary business administration majors' decisions regarding career choices.

If you choose to participate, please complete the attached Informed Consent form and return the completed Informed Consent form to me at xxxxxxxxxxxxxxxxxxxx at your earliest convenience. Upon receipt of your completed Informed Consent form, I will e-mail a 12 question interview to you. These questions are part of my research on governmental accounting education and the factors influencing decisions regarding career choices. Your answers to the 12 questions will help to determine if governmental accounting education can help to increase the number of qualified applicants for governmental finance positions. At your earliest convenience, please complete the interview and return it via e-mail to xxxxxxxxxxxxxxxxxxxx.

Your time and consideration is much appreciated.

Best regards,
Renée C. Sinclair

Appendix D

Confidentiality Statement



A STUDY OF THE SCARCITY OF QUALIFIED APPLICANTS FOR GOVERNMENTAL ACCOUNTING POSITIONS RENÉE C SINCLAIR

CONFIDENTIALITY STATEMENT

As a researcher working on the above research study at the University of Phoenix, I understand that I must maintain the confidentiality of all information concerning all research participants as required by law. Only the University of Phoenix Institutional Review Board may have access to this information. "Confidential Information" of participants includes but is not limited to: names, characteristics, or other identifying information, questionnaire scores, ratings, incidental comments, other information accrued either directly or indirectly through contact with any participant, and/or any other information that by its nature would be considered confidential. In order to maintain the confidentiality of the information, I hereby agree to refrain from discussing or disclosing any Confidential Information regarding research participants, to any individual who is not part of the above research study or in need of the information for the expressed purposes on the research program. This includes having a conversation regarding the research project or its participants in a place where such a discussion might be overheard; or discussing any Confidential Information in a way that would allow an unauthorized person to associate (either correctly or incorrectly) an identity with such information. I further agree to store research records whether paper, electronic or otherwise in a secure locked location under my direct control or with appropriate safe guards. I hereby further agree that if I have to use the services of a third party to assist in the research study, who will potentially have access to any Confidential Information of participants, that I will enter into an agreement with said third party prior to using any of the services, which shall provide at a minimum the confidential obligations set forth herein. I agree that I will immediately report any known or suspected breach of this confidentiality statement regarding the above research project to the University of Phoenix, Institutional Review Board.

Renée C. Sinclair
Signature of Researcher

Renée C. Sinclair
Printed Name

12/21/2014
Date

Michael L. Sinclair
Signature of Witness

Michael L. Sinclair
Printed Name

12/21/2014
Date

Appendix E

Certificate of Originality



CERTIFICATE OF ORIGINALITY

I certify that the attached paper is my original work. I am familiar with, and acknowledge my responsibilities which are part of, the University of Phoenix Student Code of Academic Integrity. I affirm that any section of the paper which has been submitted previously is attributed and cited as such, and that this paper has not been submitted by anyone else. I have identified the sources of all information whether quoted verbatim or paraphrased, all images, and all quotations with citations and reference listings. Along with citations and reference listings, I have used quotation marks to identify quotations of fewer than 40 words and have used block indentation for quotations of 40 or more words. Nothing in this assignment violates copyright, trademark, or other intellectual property laws. I further agree that my name typed on the line below is intended to have, and shall have, the same validity as my handwritten signature.

Student's signature (name typed here is equivalent to a signature):

Renée C. Sinclair

Appendix F

CITI Course Completion & Refresher Record

Completion Report

<https://www.citiprogram.org/members/learnersII/crbystage.asp?...>

CITI Collaborative Institutional Training Initiative

Human Research Curriculum Completion Report Printed on 3/23/2013

Learner: Renee Sinclair (username: rsinclair77)

Institution: University of Phoenix

Contact Information Department: SAS

Phone: 503-436-8058

Email: sinclair@ci.cannon-beach.or.us

Group 1. Social / Behavioral Research Investigator and Key Personnel.:

Complete all required modules. Complete optional modules if they pertain to your research activities.

Stage 2. Refresher Course Passed on 03/23/13 (Ref # 8133049)

Required Modules	Date Completed	Score
SBR 101 REFRESHER MODULE 1 - History and Ethics	03/23/13	4/5 (80%)
SBR 101 REFRESHER MODULE 2 - Regulatory Overview	03/23/13	5/5 (100%)
SBR 101 REFRESHER MODULE 3 - Risk, Informed Consent, and Privacy and Confidentiality	03/23/13	4/5 (80%)
SBR 101 REFRESHER MODULE 4 - Vulnerable Subjects	03/23/13	4/4 (100%)
SBR 101 REFRESHER MODULE 5 - Education, International, and Internet Research	03/23/13	5/5 (100%)
How to Complete The CITI Refresher Course and Receive the Completion Report	03/23/13	no quiz

For this Completion Report to be valid, the learner listed above must be affiliated with a CITI participating institution. Falsified information and unauthorized use of the CITI course site is unethical, and may be considered scientific misconduct by your institution.

Paul Braunschweiger Ph.D.
Professor, University of Miami
Director Office of Research Education
CITI Course Coordinator

[Return](#)

1 of 1

3/23/13 7:02 PM

Appendix G

Premises, Recruitment and Name (PRN) Use Permission Forms



PREMISES, RECRUITMENT AND NAME (PRN) USE PERMISSION

Isler CPAs

Please complete the following by check marking any permissions listed here that you approve, and please provide your signature, title, date, and organizational information below. If you have any questions or concerns about this research study, please contact the University of Phoenix Institutional Review Board via email at IRB@phoenix.edu.

I hereby authorize Renée C. Sinclair, a student of University of Phoenix, to recruit subjects for participation in a study entitled A Study of the Scarcity of Qualified Candidates for Government Accounting Positions.

Signature

Date

Paul R. Nielson

8/12/13 _____

Name

Paul R. Nielson

Title

Member

Address of Facility

1976 Garden Avenue

Eugene OR 97403



PREMISES, RECRUITMENT AND NAME (PRN) USE PERMISSION

The Masters College

Please complete the following by check marking any permissions listed here that you approve, and please provide your signature, title, date, and organizational information below. If you have any questions or concerns about this research study, please contact the University of Phoenix Institutional Review Board via email at IRB@phoenix.edu.

I hereby authorize Ronée C. Sinclair, a student of University of Phoenix, to recruit subjects for participation in a study entitled A Study of the Scarcity of Qualified Candidates for Government Accounting Positions.

Signature

Date

2/22/13

Name

Dr. Michael Ferguson

Title

Professor Department of Business Administration

Address of Facility

The Master's College

21726 Piacerita Canyon Road

Santa Clarita CA 91321



PREMISES, RECRUITMENT AND NAME (PRN) USE PERMISSION

The Masters College

Please complete the following by check marking any permissions listed here that you approve, and please provide your signature, title, date, and organizational information below. If you have any questions or concerns about this research study, please contact the University of Phoenix Institutional Review Board via email at IRB@phoenix.edu.

I hereby authorize Renée C. Sinclair, a student of University of Phoenix, to recruit subjects for participation in a study entitled A Study of the Scarcity of Qualified Candidates for Government Accounting Positions.

Signature

Date

Alexander Granados 12/04/13

Name

ALEXANDER GRANADOS

Title

VICE PRESIDENT OF ACADEMIC AFFAIRS

Address of Facility

The Master's College

21726 Placerita Canyon Road

Santa Clarita CA 91321

Appendix H

The Master's College Human Subject Research Authorization

Whitney P. Rysdyk
To: Renee Sinclair
Cc: Alex Granados, John Stead
Subject: Seeking TMC IRB Approval

Renee,

We welcome you at Master's to conduct your research. Attached are the necessary consent forms and policies you will need to use our students. If you have further questions or needs pertaining to this project, please feel free to contact me.

Thanks,

Whitney Rysdyk

Administrative Assistant to the Vice President of Academic Affairs
The Master's College
21726 Placerita Canyon Rd., Santa Clarita, CA 91321
661.362.2227 |

-----Original Message-----

From: Renee Sinclair
Sent: Wednesday, November 20, 2013 2:12 PM
To: Academic Affairs
Subject: Seeking TMC IRB Approval
Importance: High

Dr. Hughes,

I am hoping you can assist me with the following requirement:

I was just informed by the IRB for the University of Phoenix School of Advanced Studies that I need to get approval from The Master's College IRB to recruit student participants for my study entitled A Study of the Scarcity of Qualified Candidates for Government Accounting Positions.

Dr. Michael Forgerson has already signed the Premises, Recruitment and Name (PRN) Use Permission form on behalf of The Master's College Business Administration Department (attached). I have also attached the twelve-question questionnaire that participants would be asked to complete. The sample size is relatively small - only 20 students majoring in business administration.

The favor of a timely reply would be most appreciated - in order to obtain IRB approval to proceed I need The Master's College IRB approval to recruit student participants.

Appendix I

Data Collection Protocol

- 1) Identified 40 four-year colleges and universities offering business administration degree programs accessible to potential candidates for professional accounting positions in local and state governments in Oregon.
- 2) Documented each college and university by recording the name, location of administrative offices, form of school business, and form of course delivery.
- 3) Downloaded each 2014-2015 curriculum catalog, ensuring complete course descriptions were included for all business administration courses.
- 4) Recorded each school's bibliographic information, including the specific URL for retrieving all curriculum information.
- 5) Written permission obtained to interview case study professional accountants at Isler CPA, Inc.
- 6) Distribute official request and Informed Consent forms to potential professional accountant participants.
- 7) Conduct pilot interview of one participant from each population to test credibility and dependability of interview questions.
- 8) Written permissions obtained to interview case study business administration students at The Master's College (chair of business administration department and The Master's College Institutional Research Board).
- 9) Send official request and Informed Consent forms to The Master's College chair of business administration department for distribution to potential participants.
- 10) Distribute interview questions to participants upon receipt of completed Informed Consent form.

Appendix J

Colleges and Universities: Location and Educational Format

	School	State	Format
1.	Columbia Southern University	Alabama	Online
2.	University of Phoenix	Arizona	Online
3.	Everest University Online	California	Online
4.	Humboldt State University	California	Traditional
5.	Stanford University	California	Traditional
6.	The Master's University	California	Traditional
7.	Colorado Christian University	Colorado	Blended
8.	University of Colorado	Colorado	Blended
9.	Boise State University	Idaho	Traditional
10.	Idaho State University	Idaho	Traditional
11.	University of Idaho	Idaho	Traditional
12.	Indiana Wesleyan University	Indiana	Blended
13.	Capella University	Minnesota	Online
14.	Concordia University	Oregon	Traditional
15.	Eastern Oregon University	Oregon	Blended
16.	George Fox University	Oregon	Traditional
17.	Linfield College	Oregon	Traditional
18.	Multnomah University	Oregon	Traditional
19.	Oregon Institute of Technology	Oregon	Traditional
20.	Oregon State University	Oregon	Blended
21.	Pacific University Oregon	Oregon	Traditional
22.	Portland State University	Oregon	Blended
23.	Southern Oregon University	Oregon	Blended
24.	University of Oregon	Oregon	Blended
25.	University of Portland	Oregon	Traditional
26.	Warner Pacific College	Oregon	Traditional
27.	Western Oregon University	Oregon	Traditional
28.	Willamette University	Oregon	Traditional
29.	Brigham Young University	Utah	Traditional
30.	Independence University	Utah	Blended
31.	DeVry University Seattle	Washington	Blended
32.	Northwest University	Washington	Traditional
33.	Pacific Lutheran University	Washington	Traditional
34.	Peninsula College Port Angeles	Washington	Traditional
35.	Seattle Pacific University	Washington	Traditional
36.	Seattle University	Washington	Traditional
37.	University of Washington	Washington	Blended
38.	Washington State University	Washington	Blended
39.	Western Washington University	Washington	Blended
40.	Whitworth University	Washington	Traditional

Appendix K

Incidence of Governmental Accounting and Not-For-Profit Courses

College or University	School Type			Governmental Accounting	Not-For-Profit Accounting	Not Offered
	P	NP	FP			
Boise State University	X					X
Brigham Young University		X				X
Capella University			X			X
Colorado Christian University		X			R	
Columbia Southern University			X			X
Concordia University		X				X
DeVry University Seattle			X		E	
Eastern Oregon University	X				R	
Everest University Online				R*	R**	
George Fox University		X				X
Humboldt State University	X					X
Idaho State University	X					X
Independence University		X				X
Indiana Wesleyan University		X				X
Linfield College		X			E	
Multnomah University		X				X
Northwest University		X			E	
Oregon Institute of Technology	X					X
Oregon State University	X					X
Pacific Lutheran University		X			E	
Pacific University Oregon			X			X
Peninsula College	X					X
Portland State University	X				E	
Seattle Pacific University		X				X
Seattle University		X			R	
Southern Oregon University	X				E	
Stanford University		X				X
The Masters College		X			R	
University of Colorado	X				E	
University of Idaho	X				R	
University of Oregon	X					X
University of Phoenix			X		E	
University of Portland		X				X
University of Washington	X				E	
Warner Pacific College		X			E	
Washington State University	X					X
Western Oregon University	X					X
Western Washington University	X			E		

Whitworth University	X	E	
Willamette University		X	X

Note: P = Public, NP = Non-Profit, FP = For-Profit, E = Elective, R = Required.
R* = Required at graduate level, R** = Required at undergraduate level.

Appendix L

Participant Responses

Question 1 - Please list post-secondary schools attended and the declared majors at each:

Participant	Answer
P1	The Master's College - Bachelor of Science - Business Administration CSU Sacramento - Undeclared Consumnes River Junior College - Undeclared American River Junior College - Undeclared
P2	University of Oregon - Accounting
P3	University of Oregon Lundquist College of Business Major: Accounting Minor: Economics
P4	Brigham Young University - Business Administration
P5	Southern Oregon University - Business Administration with Accounting concentration
P6	The Master's College - Business & Accounting
P7	The Master's College - Business Accounting
P8	The Master's College (Management & Finance)
P9	The Masters College - Business Admin, Accounting & Finance
P10	The Masters College - Business
P11	Masters College - Business - Finance/Mgt
P12	The Master's College - Business Administration; Emphasis in accounting, finance, & management
P13	The Master's College. Business Admin - Accounting
P14	The Master's college Accounting Finance
P15	The Master's College Business Administration (Ac).
P16	The Master's College: Business
P17	The Master's College, Accounting
P18	The Master's College Business degree
P19	The Master's College - Business Major (Accounting, Finance, Management Emphases)
P20	The Masters College; Accounting and Management

Question 2 - Please list all post-secondary degrees earned (or working towards):

Participant	Answer
P1	The Master's College - Bachelor of Sciences
P2	Major: Accounting Minor: Economics
P3	Bachelors of Science in Accounting Masters of Accounting

Participant	Answer
P4	BS Business Administration
P5	Bachelor of Science in Business Administration
P6	Business Administration with an Accounting Emphasis
P7	B.S. - Business Accounting
P8	<blank>
P9	BS - Accounting Finance
P10	Business
P11	Finance & Management
P12	Business Administration
P13	BS - Accounting
P14	BS in - Accounting - Finance
P15	Business Administration (Ac.)
P16	Working towards business B.S.
P17	Accounting
P18	Business degree
P19	Business Degree (Bachelors)
P20	Working Toward Accounting and Management

Question 3 - In what year(s) did you (will you) complete your degree(s)?

Participant	Answer
P1	December 2003 (attended full Time at TMC from August 2001 to December 2003)
P2	2013
P3	1. B.S. - 2010 MAcc - 2011
P4	1977
P5	1981
P6	2014
P7	2015
P8	2014
P9	2014, May
P10	2016
P11	2015 - undergrad
P12	2015
P13	2015
P14	2014

Participant	Answer
P15	2015
P16	2015
P17	2015
P18	2015
P19	2015
P20	2015

Question 4 - Was governmental accounting a required or elective course in your program? If required, at what point in your program was it required? If it was an elective, did you choose to take the course?

Participant	Answer
P1	Not offered
P2	Not offered as a class - discussed in class for one week
P3	Not offered as a class - discussed during a lecture or two and was not tested on
P4	Don't remember
P5	I think it was offered, it was not required.
P6	No
P7	Yes - it was required: the Junior year of college
P8	No
P9	Required major course; I took it Junior year
P10	Not for profit accounting
P11	Yes - in accounting
P12	Same answer as #5 - They are the same class for our school.
P13	Yes - senior year
P14	Required - during sophomore-senior year
P15	Yes required, 3rd year, taking it now
P16	Yes, it was a requirement for accounting emphasis
P17	Yes, Junior Year, not an elective, required
P18	It was required but half the class was also non-profits accounting. I believe it is a junior-level course.
P19	No, governmental accounting concepts are incorporated in our non-profit class.
P20	Required: I took it my third year

Question 5 - Was not-for-profit accounting a required or elective course in your program? If required, at what point in your program was it required? If it was an elective, did you choose to take the course? If you took this course, did this course include governmental accounting concepts?

Participant	Answer
P1	There was one not for profit accounting course offered in the school and it was a required course - there was no aspect of governmental accounting.
P2	Not-for-profit was not required and I am unsure if it was an elective.
P3	I do not recall there being an undergraduate course offered for not-for-profit. The not-for-profit course was offered as an elective in the graduate program.
P4	I think it was an elective.
P5	It was one of the choices of required accounting courses for the accounting concentration. I chose another course.
P6	Yes, it was required as an accounting major to take in either Junior or Senior Year. I took this course & govt. was a part of it.
P7	Yes, it was required in the 3rd year.
P8	Elective - Did not take
P9	Yes, required and taken during Junior year
P10	Required if accounting major
P11	Yes, but not for my major
P12	It is required for an accounting degree. The time is up to the student. I took the class my sophomore year.
P13	Yes - senior year
P14	Yes, during sophomore-sr year
P15	Yes, required, 3rd year. Yes
P16	Yes, it was a requirement for accounting emphasis
P17	Required, Junior year, yes.
P18	It was required, and yes, half the class was governmental accounting.
P19	Required for Accounting. It was a Junior (3rd year) level class. Yes, it included governmental accounting concepts.
P20	Required; taken with governmental accounting

Question 6 - What fields or industries did (do) your business administration professors introduce when discussing career options?

Participant	Answer
P1	The emphases was on entering the job market at a public accounting firm, options in corporations or federal government were discussed.
P2	Mainly public accounting, but they included private (mostly for profits).

Participant	Answer
P3	Much of the lower level business and accounting courses taught the basic accounting and business concepts used by public accountants or business managers, however the later required courses within undergraduate as well as the graduate program centered more around public accounting - Tax and Audit. A lot of elective credits consisted of finance, law, and business options.
P4	Public accounting for the Big 5.
P5	Public accounting for the Big 5 - strongly pushed the CPA track.
P6	Tax accountants, auditors.
P7	Accounting, agricultural, manufacturing, technology
P8	Accounting
P9	Mostly private, for-profit and not-for-profit organizations.
P10	Accounting, Management, etc. But all is private industry.
P11	Accounting, Real Estate, Wealth Management
P12	Finance (investments, banking), accounting
P13	CPA, public accounting firms. Auditing, Tax
P14	Accountant, financial services management, real estate, investments
P15	Accounting for a firm, CPA
P16	Accounting, Financial Adviser, Data Analyst
P17	Public and Private Accounting Firms
P18	accounting (CPA), finance, marketing, manufacturing
P19	All types of accounting fields including corporate, tax, non-profit, etc. Few were left out.
P20	Accountant; Financial Adviser; Tax Consultants

Question 7 - What is your perception of a career in governmental service (specifically local or state government)?

Participant	Answer
P1	<p>My perception is that accounting jobs in government have limited career growth in an area and in order to seek a higher position it is common to have to leave organizations in order to have career growth due to the high length of tenure. Governmental accounting departments appear to receive heavy scrutiny and tend to be used as a political tool between parties. Individuals in governmental accounting have to deal with antiquated computer systems in organizations with large infrastructure and little to no influence on improving/upgrading systems. (I live in the bay area and the FAMAS system used by the City County of San Francisco is horrendous). They appear to have more relaxed hours than jobs at not for profits or corporations. Federal governmental accounting positions appear to have gigantic lead times for applications and extensive background check processes that make it difficult to switch from a corporate job to a governmental job.</p>
P2	<p>I have never thought of governmental service.</p>
P3	<p>As a professional who specializes in municipalities, I understand governmental accounting more than most, I expect. I think it is a viable option in contrast to private or public accounting, though I would expect there are fewer opportunities.</p>
P4	<p>Job stability - no opportunity for advancement - politically affected</p>
P5	<p>Highly political environment, stable job, good retirement benefits, relatively low compensation.</p>
P6	<p>It is a secure job with more benefits sometimes, but less overall income.</p>
P7	<p>Bureaucratic position - not a positive atmosphere.</p>
P8	<p>Well paying</p>
P9	<p>Not as high of pay or opportunity for advancement. Gov jobs are more secure with longer-lasting benefits.</p>
P10	<p>Steady but not much advancement available.</p>
P11	<p>It is a possibility.</p>
P12	<p>I do not perceive it as being prestigious. I believe the pay would be low & the work would be mundane.</p>
P13	<p>They are unhappy people who dislike their jobs (DMV, Post office).</p>
P14	<p>Somewhat uncertain as to what it entails.</p>
P15	<p>It wouldn't be bad, I might enjoy it.</p>
P16	<p>I have considered law enforcement.</p>
P17	<p>It has good pay and retirement, all I really know.</p>
P18	<p>laid-back and influenced by popular demand</p>

Participant	Answer
P19	Not as serious as corporate option. Low pay. Inability to move up. Almost a job stopper. Seems like 2nd rate employees.
P20	Serving the government and/or the people of my community through the services the government provides (services I would be a part of)

Question 8 - What factors did you (will you) consider when choosing a career industry or field?

Participant	Answer
P1	Mainly compensation, career growth access to other industries.
P2	I had always had a passion for accounting/finance, and I decided early on to go to public accounting, which I just stuck with.
P3	I had earned an Internship and a job offer before I had been in a position to put much thought into my career decision. However, as an accounting student, it was implied to me that public accounting/earning a CPA was a logical jumping off point for any young accountant.
P4	Job stability, compensation, organization reputation
P5	Compensation, job stability, location
P6	Level of people interaction, opportunities offered
P7	How profitable in that industry, what potential do they have for growth, how much I like it
P8	Religious
P9	What interested me & what would give me most exposure to the accounting profession as a whole.
P10	Advancement, steady income, enjoyment
P11	My knowledge and my growth of interest - competitive advantage
P12	Pay, location, future career benefits, mentorship, exposure to companies
P13	Pay, # of hours worked, job satisfaction
P14	- Hours worked - Pay - Flexibility - Atmosphere
P15	What the job includes/requires/benefits
P16	Financial Compensation, Location, Benefits, goal of work
P17	Pay, Location
P18	What I like to do For example, I like movies so entertainment industry.
P19	Location, pay, ability to improve skills, ability for promotion, status
P20	Security, Growth, and one that provides a significant service.

Question 9 - What would you consider to be a primary incentive (deterrent) to work in local or state government?

Participant	Answer
P1	Relaxed work hours and a defined benefit plan that offers security if an individual wants to retire at 60.
P2	Potentially more steady hours, higher benefits, and in some cases higher pay.
P3	I assume that going straight into governmental accounting would limit your professional experience in accounting as it is different from public or private in practice. By joining public accounting, I have been able to gain experience and understanding of Governmental, Not-For-Profit, as well as private for profit accounting. I was also opened up to the two public options of Taxation and Attestation. This option has given me an opportunity to experience and learn about every option available to me as an accounting professional.
P4	Public pension/retirement benefits
P5	Pension and retirement benefits
P6	Incentive: Stability Deterrent: Very bad management because it is very hard to fire bad employees. Intensive work hours.
P7	Not a lot of motivation, don't really produce (physically) anything.
P8	Location
P9	Incentive: Longevity, consistent pay Deterrent: corruption, over-spending, stigma of working for the government among conservatives
P10	Lack of advancement, not very fun
P11	Benefits - retirement - Gov = most stable
P12	To help the country run more efficient
P13	Hostile work environment, limited job satisfaction, low upward mobility
P14	- comes across as uptight - deterrent - possible post-retirement benefits? - incentive
P15	Incentive = benefits
P16	(perceived) - lack of competition
P17	Pensions/Retirement
P18	good benefits {line drawn to deterrent} no strong drive to compete with other companies
P19	Low pay or low ability for improvement
P20	Stimulating the community and supporting it with my services while the community in its compensation is a part of supporting me as I support my family.

Question 10 - When considering a job opportunity, is compensation, benefits, or organizational stability (job stability) most important? Why?

Participant	Answer
P1	Job opportunity is the most important because in my profession there is always someone asking to pay you \$5-\$10k more than you are currently earning, and with that comes greatly diminished opportunities for career advancement upon making the switch.
P2	Organizational stability mainly because the chance of losing your job is extremely stressful. I would prefer to be somewhere that I would not have to worry about losing my job.
P3	Personally speaking, I am not influenced heavily by compensation or job titles. At this stage in my life (single young adult) I look for job stability. I want a good opportunity to grow as a professional and to work within a kind-hearted company culture that seeks to hire respectable, caring, and honest employees. These values are important to me and I am comfortable around like-minded people.
P4	Job stability - to make a living for my family.
P5	Most important would be a combination of compensation and benefits today.
P6	Organizational stability. You can have all the three other ones, but if you hate your boss or there is no structure nor anything dependable it can be a high stress job that most people will try to quit.
P7	Job stability - I don't want to be running around from job to job b/c I choose an organization that has a high chance of failing.
P8	compensation {circled with an arrow pointing to it}
P9	Job stability. I want my efforts to matter and impact an organization long-term.
P10	None of the above. I would say future for advancement is most important.
P11	Yes, the gov. is starting to have more of a visible hand in everything.
P12	No, I want to be able to do something that will be a good launching and or something I'd be passionate about.
P13	Yes, I want to provide for my family
P14	Job opportunity - being able to be promoted would be preferable
P15	Yes
P16	compensation, because it brings in better employees
P17	Yes, that's why I work the job, to provide.
P18	No, I need an environment that is fun and coworkers who are friendly.
P19	It's very high. Compensation decides how I'll be able to provide for a family.
P20	It is a high priority because if I am going to be giving 100% of my services, I want to know that I can do so in the context of a stable future.

Question 11 - How could colleges and universities promote local and state governmental service to business administration students as a career option?

Participant	Answer
P1	They could develop relationships with students and offer competitive jobs to accounting firms to students before they graduate.
P2	For starters, they could increase the amount of exposure, through classes or incorporating governmental service into their classes.
P3	They would be wise to push awareness on the relevant accounting clubs: Beta Alpha Psi is the accounting club at UO. This club was the best source of information and interaction with professionals that I knew about. The meetings were merely informative lectures or presentations by different professionals. I did not attend every meeting, but I do not recall Governmental representation during my time in the club.
P4	Participate in job fairs, offer internships to students, participate in association functions.
P5	Participate in job fairs, guest presentations at student conferences, offer internships - compete with the public accounting firms.
P6	Market the different fields a student can go into Emphasize the effect of the work done
P7	Talk about the benefits, inspire patriotism, service to their country.
P8	have speakers in classes at Colleges
P9	Raise awareness, bring in government agencies to promote and explain work life, opportunities, pay, etc.
P10	Talk about oportunities(sp) more.
P11	Benefits & security Free market is dimming
P12	Come & discuss their daily lives or talk to us to change our perception of it.
P13	Discuss the favorable side of it, my perception is post-office/DMV Pay emphasis?
P14	-By actually talking about them - I never hear anything
P15	By teaching courses well
P16	internship programs
P17	offer more internships
P18	have a guest speaker come to the college
P19	Bring in recruiters for different state agencies. Have them explain what they do and the pro's and con's.
P20	By letting students know when there is a demand for new jobs to be filled... or by providing job descriptions and responsibilities for students to have in mind.

Question 12 - What were the recruiting methods used for employment opportunities?

Participant	Answer
P1	Internships in the summer proceeding the Sophomore and Junior year are common place in public accounting firms as well as job offers at the end of the internships.
P2	Mainly accounting events such as Meet the Firms, Meet the Students, and various meetings at Beta Alpha Psi.
P3	The B. A. P. club previously mentioned was the best source of information and perspective regarding what opportunities were out there and details on what they are like. Additionally UO provided many opportunities such as “Meet the Students” and “Meet the Firms” where recruiters were invited to come represent their firms and speak one on one with students. Also, there was an online system for job postings and applications hosted by the business center where companies could post opportunities. Generally in October there was a big recruiting season where you could scan the system and read about/apply for interviews. In my opinion, their organized recruiting systems was VERY useful and successful.
P4	Professors brought in speakers, public accounting firms requesting applications from senior business administration students.
P5	The Big 5 offered internships which developed into job offers.
P6	None
P7	Promotionals (sp) telling us about the benefits, the great <u>job environment</u> , and how we would fit well into a company.
P8	phone interview
P9	Meet-the -firms on campus. Sending resume’s to Professor’s professional connections.
P10	Job fairs - recruiting(sp) visits - general marketing of company name
P11	Representatives to school to ask Q’s
P12	Campus Visits
P13	campus visits/job fairs
P14	- Campus visits - Nothing from Governments
P15	Na
P16	Job Fair
P17	I don’t know, I haven’t experienced that yet.
P18	school e-mail, sometimes a guest speaker
P19	Recruiters from accounting firms came in Professors discuss their past jobs with students
P20	Emails, word of mouth, career workshops, our career center, and online resources.