



Gender differences in perceptions of accounting firm alumni

Gender differences in perceptions

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Abstract

Purpose – To examine if there are systematic gender-based differences in the perceptions of accounting firm alumni about their experiences with accounting firms.

Design/methodology/approach – Alumni of Big 4 firms' offices in two large cities in the USA are surveyed. The analysis is based on responses from 110 alumni who had left the firm within the previous ten years.

Findings – Results indicate that women are less likely than men to believe that their former accounting firms developed their abilities to think and express themselves; helped them learn to manage others; and trained them for their present job. Further, women rated the training, personnel evaluation, and counseling programs at their former accounting firms lower than did men. Women were less likely to recommend their former firm to friends and acquaintances, and less likely to inform the former accounting firm about opportunities or pitfalls.

Research limitations/implications – Limitations associated with survey research such as non-response bias must be taken into account.

Practical implications – The results suggest that more efforts are needed to bridge the gender gap in the public accounting profession.

Originality/value – This study is one of the few that have examined alumni's perceptions about their former firm.

Keywords Accounting firms, Sex and gender issues, Employee attitudes, Individual perception, United States of America

Paper type Research paper

The objective of this paper is to provide empirical evidence about gender differences in perceptions of public accounting firm alumni about their former firm. Motivation for this paper comes from the importance attached by the AICPA and individual accounting firms to making the public accounting profession more satisfying to women (see, for example, American Institute of Certified Public Accountants, 1994; Hooks and Cheramy, 1994).

A number of studies have noted a significant gender shift in the traditionally male accounting profession (e.g. Flynn *et al.*, 1997; Collins, 1993; Hooks and Cheramy, 1994).

Women comprise over half of accountants now compared to just 17 percent in 1960 (Flynn *et al.*, 1997). However, accounting has not been a profession in which women have succeeded in large numbers[1]. Not surprisingly, turnover rates for women in public accounting are found to be higher compared to men although the career commitment is not different (Pillsbury *et al.*, 1989). As Fogarty *et al.* (1998) states "this demographic balancing of the sexes that has been occurring over the last two decades in public accounting organizations requires a confrontation over gender".



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Prior research on gender differences in public accounting has focused on a number of organizational and behavioral dimensions. These include turnover intentions (Hooks and Cheramy, 1994), job related tensions (Collins, 1993), performance evaluation (Johnson and Kaplan, 1998), and mentoring (Viator and Scandura, 1991). Studies have also documented gender differences among public accountants with respect to practice development (Hooks *et al.*, 1994) and moral reasoning (Bernardi and Arnold, 1997). In a more recent study, Eaton and Giacomino (2001) found that females were more likely to focus on larger organizational goals compared to individual, personal goals.

Public accounting firms have a significant pool of alumni (i.e. former employees) who can be a valuable source in examining issues related to public accounting firms. However, research related to public accounting firm alumni in general is sparse, and no previously published study has examined gender differences in perceptions of accounting firm alumni about their former firm. This paper reveals gender-based differences in the perceptions of accounting firm alumni about their experiences with a public accounting firm. Given the increasing number of women in public accounting, our study has implications for the success of socialization processes and practice development of accounting firms.

The next section briefly considers relevant prior research and develops the research question. This is followed by a discussion of method and results. The paper ends with a summary and discussion.

Background and research question

Gender differences in public accounting

Most research in public accounting has shown significant differences between men and women in a number of work-related issues. The American Institute of Certified Public Accountants (1994) and Hooks and Cheramy (1994) note that turnover is higher for women than for men in public accounting. Gaertner *et al.* (1987) found that women leaving public accounting were more dissatisfied with excessive job demands than their male counterparts. Collins (1993) documented that female accountants experienced higher levels of job-related tension than males, and that stress was a more important factor in decisions to leave public accounting for females than for males. Dalton *et al.* (1997) examined factors associated with turnover decisions of 205 partners and managers from the Big 6 firms. They found significant gender differences along the work/non-work obligations dimension and that women leaving a Big 6 firm were less likely to be re-employed in public accounting. Almer *et al.* (1998) found that women and those with family obligations were perceived as more likely to leave the firm within three years of being hired.

Trapp *et al.* (1989) found significant differences in the perception of men and women in public accounting about equality of opportunities to develop industry specializations, advancing to partner level, and salaries paid.

Mentoring is an important socialization process in public accounting firms that is used for developing personnel who understand the complexities of public accounting and integrate into the firm's culture. Viator and Scandura (1991) examined mentor relationships in public accounting firms and found similar rates of reported mentoring between male and female employees. However, women in public accounting were less likely than men to have mentoring relationships with key organizational members (i.e. partners of the firm).

In an experimental study of 86 auditors employed by “Big-Six” public accounting firms in the midwest and southeast USA, Fogarty *et al.* (1998) found that a deeply-felt male stereotype is ingrained in the minds of supervisory personnel in accounting organizations and that males were judged less harshly than females. Johnson and Kaplan (1998) also found gender differences in performance evaluation of auditors. Specifically, women audit seniors’ evaluations were influenced by supervisors’ tolerance for ambiguity resulting in increased variability over time compared to male audit seniors’ performance evaluations.

Public accounting firm alumni

Accounting firms are characterized by a large number of alumni relative to their size. Many of these alumni occupy important and powerful positions within their current organizations. However, very few studies have examined the perceptions of alumni of accounting firms. Iyer *et al.* (1997) found that these alumni identify with their former firms and this identification or loyalty leads to alumni’s inclination to benefit their former firms. Further, they showed that accounting firms’ programs in the areas of recruiting, training, evaluation, and counseling affected alumni’s identification, and in turn, their inclination to benefit the firm. Noting that CPA firm alumni occupy different types of positions in their new organizations and that these positions vary with respect to their role in the selection of an accounting firm, Iyer (1998) identified characteristics that distinguish an alumnus who benefits the firm from one who does not benefit the firm.

Marxen (1996) studied the professional value of Big 6 accounting experiences using structured interviews of 121 alumni from six different US cities. A majority of the Big 6 alumni reported having positive expectations before joining the firm, and credited the Big Six experience for providing them with valuable knowledge, skills, contacts and attitudes. Giacomino and Eaton (2003) examined gender differences in the personal values of accounting alumni. Based on a survey of 87 alumni, they report that females are more likely than males to focus on the goals of the organization.

Our research adds to this literature on alumni of accounting firms by focusing on gender differences in perceptions of alumni about their experiences with their former firm. As described in earlier paragraphs, alumni perceptions would provide the accounting firms with an indication of the success of their various programs. More importantly, any systematic difference in perceptions between men and women would be of interest because of the increase in the proportion of women in public accounting as well as in the firms’ alumni pool. Therefore, the research question examined in this study is:

- Are there gender differences in accounting firm alumni’s perceptions related to:
(a) their professional experiences and the programs of the former firm? (b) hiring the former firm?

Method and data

The data come from a questionnaire survey of alumni of three of the Big 5 firms’ offices in two large cities. A total of 757 questionnaires were mailed, and 80 questionnaires were returned (due to wrong address in the alumni directory). We received 236 responses (35 percent response rate) but deleted 33 responses due to incomplete data or because the respondent had worked at multiple accounting firms, and an additional 35 responses because the respondent was still in public accounting. Further,

since the attitudes and working conditions in public accounting firms have changed in the past few years, as evidenced by the actions of the AICPA and individual public accounting firms, we restricted the analysis to the 110 alumni who had left the firm within the previous ten years.

Table I provides demographic details about the respondents: 41 (37 percent) of the respondents were women. A majority of the respondents (52 percent) had left their former firm at the rank of senior.

Results

Table II provides descriptive data about respondents' perceptions. As seen in panel A, a strong majority of respondents agreed or strongly agreed that the former firm helped them to develop the abilities to think and express themselves, learn to manage others, and train for their present job. As seen in panel B, respondents in general gave higher ratings to the training program than to personnel evaluation or counseling. As seen in panel C, 60 percent of respondents agreed or strongly agreed that they recommend the former accounting firm to friends and acquaintances. Only 11 respondents noted that, if they had the authority, they would not appoint their former firm as the auditor. Finally, as seen in panel D, 32 of the respondents had purchased services from the former firm or had recommended the former firm; 24 respondents had informed the former firm of other opportunities or pitfalls.

Table III provides univariate evidence about gender differences in perceptions of accounting firm alumni. As seen in panel A, women respondents gave lower ratings to all three questions about the accounting firm's ability in developing personal skills. Further, as seen in panel B, women respondents also assigned significantly lower ratings for the training, personnel evaluation, and counseling programs at their former accounting firm than did male alumni. The results presented in panels C and D indicate that female alumni were less likely to recommend the former firm to friends and acquaintances and to inform the former firm of opportunities or pitfalls.

Additional analysis

Prior research also has found significant rank-related differences with respect to job satisfaction and turnover intent (Sorensen, 1967), organizational commitment (Ferris, 1981), and stress (Gaertner and Ruhe, 1981). In addition, Iyer (1998) and Viator (1999) document the impact of having a mentor in perceptions and actions of accountants. It is possible that the responses may be associated with rank at which the respondent left

Panel A. Gender of respondent

<i>Gender</i>	<i>Frequency (%)</i>
Female	41 (37%)
Male	69 (63%)

Panel B. Rank on departure

<i>Rank</i>	<i>No. of responses (%)</i>
Junior	18 (16)
Senior	57 (52)
Manager	17 (16)
Senior manager	11 (10)
Partner	7 (6)

Table I.
Demographic profile of
respondents

<i>Panel A. Perceptions about experiences at former firm</i>				
<i>The former firm</i>	<i>Strongly agree</i>	<i>Agree</i>	<i>Neutral</i>	<i>Disagree</i>
Developed my abilities to think and express myself	32 (29%)	46 (42%)	20 (18%)	11 (10%)
Helped me learn to manage others	23 (21%)	48 (44%)	19 (17%)	15 (14%)
Trained me for my present job	22 (20%)	49 (45%)	21 (19%)	15 (14%)
<i>Panel B. Perceptions about former firm's programs</i>				
<i>Item</i>	<i>Excellent</i>	<i>Above average</i>	<i>Average</i>	<i>Below average</i>
Training	38 (35%)	42 (38%)	22 (20%)	5 (4%)
Personnel evaluation	7 (6%)	38 (35%)	40 (36%)	18 (17%)
Counseling	4 (4%)	28 (25%)	37 (34%)	28 (25%)
<i>Panel C. Perceptions about hiring former firm</i>				
<i>Item</i>	<i>Strongly agree</i>	<i>Agree</i>	<i>Neutral</i>	<i>Disagree</i>
Recommend former firm to friends/acquaintances	20 (19%)	43 (41%)	25 (24%)	10 (10%)
If I had authority, I would not reappoint my former firm as auditor	7 (7%)	4 (4%)	29 (27%)	23 (22%)
<i>Panel D. Actions to benefit former firm</i>				
<i>Item</i>	<i>Yes</i>	<i>No</i>		
Bought from/recommended former firm	32 (29%)	78 (71%)		
Informed former firm of opportunities/pitfalls	24 (22%)	86 (78%)		
				<i>Strongly disagree</i>
				6 (6%)
				42 (40%)
				<i>Poor</i>
				3 (3%)
				7 (6%)
				13 (12%)

Table II. Descriptive data

Item	Female	Male
<i>Panel A. Perceptions about experiences at former firm</i>		
Developed my abilities to think and express myself	3.51	4.10 ^a
Helped me learn to manage others	3.24	3.86 ^a
Trained me for my present job	3.34	3.88 ^a
<i>Panel B. Perceptions about former firm's programs</i>		
Training	3.73	4.12 ^b
Personnel evaluation	2.95	3.32 ^b
Counseling	2.56	3.00 ^b
<i>Panel C. Perceptions about hiring former firm</i>		
Recommend former firm to friends/acquaintances	3.33	3.74 ^c
If I had authority, I would not reappoint my former firm	2.20	2.08
<i>Panel D. Actions to benefit former firm</i>		
Bought from/recommended former firm	24%	32%
Informed former firm of opportunities/pitfalls	12%	28 ^c

Table III.
Gender differences in
perceptions

Notes: ^a Significantly different from responses of females, $p < 0.01$; ^b Significantly different from responses of females, $p < 0.05$; ^c Significantly different from responses of females, $p < 0.10$. For panels A, B, and C, the results are from a five-point scale where 5 = strongly agree and 1 = strongly disagree

the firm and the presence of a mentor when the respondent worked at the accounting firm. Hence, after controlling for rank and the presence of a mentor, we use a multivariate regression to examine the effects of gender on alumni perceptions.

Table IV presents results from the various regressions. The independent variables in each regression are gender, rank, and the presence of a mentor. Panel A presents the results from three regressions, where the independent variables are respondents' perceptions about their experiences at the former accounting firm. The coefficient for the gender variable is negative and significant at $p < 0.05$ in each of the three regressions. The presence of a mentor is significant in the regression related to the item "developed my abilities to think and express myself." Rank is marginally significant in the regression related to the item "helped me learn to manage others."

Panel B presents the results from three regressions where the independent variables are respondents' perceptions about the training, personnel evaluation, and counseling programs at their former accounting firm. The coefficient for the gender variable is negative and significant at $p < 0.05$ in two of the three regressions (related to training and counseling) and is marginally significant in the third regression (related to personnel evaluation). Rank was marginally significant in the regression related to training, and the presence of a mentor was marginally significant in the regression related to personnel evaluation.

Panel C provides the results from two regressions where the dependent variables are the respondents' perceptions about recommending and not selecting the former firm. The coefficient for the gender variable is negative and marginally significant in the regression about recommending the former firm to friends and acquaintances. Rank and the presence of a mentor are not significant in either of the two regressions.

Panel D provides the results from two logistic regressions where the dependent variables are actions by the alumni. Specifically, the dependent variables measure if the respondents had bought services from or recommended the former firm to others

Item	Intercept	Gender	Rank	Mentor	Model F, <i>p</i> -val. (<i>R</i> ²)
<i>Panel A. Perceptions about experiences at former firm</i>					
Developed my abilities to think and express myself	3.70*	-0.52*	0.14	0.46*	5.68, 0.001 (0.14)
Helped me learn to manage others	3.57*	-0.51*	0.39 ^a	0.16	4.22, 0.007 (0.11)
Trained me for my present job	3.91*	-0.52*	0.09	-0.08	2.67, 0.051 (0.07)
<i>Panel B. Former accounting firm's programs</i>					
Training	4.13*	-0.46*	-0.35 ^a	0.16	2.40, 0.072 (0.06)
Personnel evaluation	3.07*	-0.36 ^a	-0.08	0.37 ^a	2.22, 0.090 (0.06)
Counseling	2.78*	-0.42*	0.01	0.29	2.10, 0.104 (0.06)
<i>Panel C. Perceptions about hiring former accounting firm</i>					
Recommend former firm to friends/acquaintances	3.68*	-0.41 ^a	-0.07	0.11	1.23, 0.30 (0.03)
If I had authority, I would not reappoint my former firm	2.11*	0.34	0.39	-0.09	0.84, 0.47 (0.02)
<i>Panel D. Actions to benefit former accounting firm</i>					
Bought from/recommended former firm	-0.95*	-0.30	0.27	0.10	<i>Model Chi-sq. p-val.</i>
Informed former firm of opportunities/pitfalls	-1.86*	-0.97 ^b	0.01	1.12 ^b	1.14, 0.76
					7.18, 0.06

Notes: * = $p < 0.05$, ^a = $p < 0.05$; ^b = $p < 0.10$. Panel D results are from a logistic regression

Table IV.
Regression results

and informed the former firm of opportunities or pitfalls. None of the variables examined in this study was significant in the first regression (where the dependent variable was the purchase of services or recommending the former firm). However, the coefficient for the gender variable is negative and marginally significant in the regression related to informing the former firm about opportunities or pitfalls.

Summary and conclusions

Prior researchers have documented that women are more likely to leave public accounting than men and that women in accounting firms have higher job-related tension and dissatisfaction than men. Given such facts, the AICPA and the CPA firms have given significant attention in recent years to encourage more women to enter and stay in public accounting.

This study examined gender differences in the perceptions of accounting firm alumni. Our results indicate that women are less likely than men to believe that their former accounting firms developed their abilities to think and express themselves, helped them learn to manage others, and trained them for their present job. Further, women rated the training, personnel evaluation, and counseling programs at their former accounting firms lower than did men. Women were less likely to recommend their former firm to friends and acquaintances and less likely to inform the former accounting firm about opportunities or pitfalls.

These results should be viewed in the context of an increase in the number of women entering the profession as well as in the alumni pool of accounting firms. We interpret these results as suggesting that the public accounting profession needs to bridge this gender gap before it can declare success in its efforts to retain and promote women in public accounting. The results also suggest that the messages from the top of the CPA firms about facilitating the employment of women in public accounting may not have completely percolated down to all employees thereby affecting the experiences of women in public accounting.

Note

1. Lehman (1992) provides a detailed discussion of the role of women in accounting through the years.

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Further reading

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QUESTIONNAIRE

Please check the appropriate answers.

I. Background

Are you an ex-employee of just one national CPA firm?

Yes No

If No, do not proceed and return this questionnaire. Otherwise, please answer the following:

1. Which CPA firm _____.
2. What City _____ State _____.
3. How long were you employed?
years _____ and months _____.
4. Upon departure, what was the approximate size of the professional staff (1) in the CPA firm's office and (2) in your department _____.
5. What was your specialization upon leaving?
Audit Tax MAS Other (pl. specify) _____.
6. Generally, CPA firms have the following job titles from the lowest to the highest level. Please indicate your title upon departure. Even if your firm did not follow these job titles, please check the one that you feel is equivalent.
Junior Senior Manager Senior Manager Partner
7. What was your date of departure (month and year) _____.

Please pick a number from the scale to show how much you agree or disagree with each statement and check the corresponding box to the right of the item.

scale

1=strongly agree, 2=agree, 3=neutral, 4=disagree, 5=strongly disagree

- | | strongly
agree | | | | strongly
disagree |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | 1 | 2 | 3 | 4 | 5 |
| II. I think that my former CPA firm: | | | | | |
| 8. Developed my abilities to think and express myself. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Helped me learn to manage others. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Trained me for my present job. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

III.

Please rate each of the following programs of your former CPA firm using the scale: 1=Excellent, 2=Above average, 3=Average, 4=Below Average, 5=Poor.

- | | | | | | |
|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Training | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Personnel Evaluation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Counseling | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

IV.

When I was employed in the firm, (choose one)

- Yes, I was quite close to at least one partner or manager.
- No, I was not especially close to any one partner or manager.

Figure A1.
Questionnaire

(continued)

V.	strongly agree				strongly disagree
	1	2	3	4	5
1. I would like to see my former CPA firm be our auditors (if they are not currently our auditors).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. I would like to see my former CPA firm provide us other services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. When the opportunity arises, I recommend my former CPA firm to my friends and business acquaintances.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If I had the authority, I would not reappoint my former CPA firm if they were our current auditors .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

VI. Please indicate the number of times you have done each of the things listed below since you left the firm. Also please write the approximate dollar value wherever indicated.

5. As the final decision maker, I have personally bought services from the CPA firm for my present employer _____ times .
These purchases have been worth approximately \$ _____ spread out over ____ years.

6. Though not the final decision maker, I have been able to suggest that my present employer use the CPA firm _____ times. These referrals resulted in fees totally about \$ _____ spread out over ____ years.

7. I have been on various Boards and have recommended my former CPA firm to these organizations _____ times.

8. I have informed my former CPA firm of opportunities that they might wish to pursue with my employer _____ times.

9. I have actually discouraged my former CPA firm from pursuing work that they should probably not take on _____ times.

VII. Demographic Data

1. Age ____ years

2. Male Female

3. Professional Certifications:

CPA CMA CIA

4. Current Job Title _____.

Figure A1.

