

Tax Professional Internships And Subsequent Professional Performance

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ABSTRACT

How do internships influence the socialization and performance of accounting students employed in the tax department of a CPA firm? Previous research on accounting internships primarily focuses on auditing personnel. There is evidence in the literature that indicates audit and tax professionals have different work cultures. This paper examines the relationship between internships and subsequent professional performance of tax professionals as measured by promotion velocity and employee turnover. The human resource department, from seven regional CPA firms with similarly structured internship programs, provided performance, promotion and turnover data on employees who completed internships and employees who did not complete internships. The results of the study indicate that internships positively affect performance evaluations, promotions, and employee retention of tax professionals.

Keywords: Internships, tax professionals, CPA firms

INTRODUCTION

The literature on professional service organizations, such as CPA firms, indicates the importance of understanding whether entry level professionals have the socialization and requisite skills necessary to be successful in the work environment (Schloemer and Schloemer, 1997; Beard, 1998; Bayou et al, 2006; Siegel and O'Shaughnessy, 2008). Internships are one approach of assuring that students are ready to enter the work force fully empowered for professional success and primed for productivity.

Accounting professionals and educators alike report that internships are preeminent out-of-class learning experiences (Albrecht and Sacks, 2000). The benefits of internships are widely discussed in the accounting education literature (Lowe, 1965; Paperman, 1979; Goodman, 1982; Siegel and Rigsby, 1988; Beard, 1998; Knechel and Snowball, 1987; Beck and Halim, 2008; Pasewark, Strawser, and Wilkerson, 1989). Thus far, researchers have primarily focused on the relationships between internship programs and the benefits to students during their academic careers (Knechel and Snowball, 1987; Beard, 1998; O'Shaughnessy and Naser-Tavakolian, 2000). However, Siegel and Rigsby (1988) examined the relationship between participants in an internship program and subsequent job performance. Siegel and Rigsby (heretofore referred to as S/R) argue that the absence of studies on post graduate performance of internships is due to the difficulty in obtaining data. The purpose of this paper is to build on the earlier S/R study by updating the data and by extending it to tax professionals.

Professional Tax Profile

Prior research on accounting internships primarily focuses on auditing personnel. To our knowledge there are no studies involving internships for tax professionals. Most of the extant literature on CPA's has also been directed toward professional profiles of auditing professionals (Roberts, 1998). Only a few recent papers examine the professional profiles of tax professionals (Roberts, 1998; Siegel et al, 1997; Cuccia & McGill, 2000; Cuccia, 1994; Benke & Rhode, 1980) and most of this research has been focused on judgment-decision making (O'Neill & Samelson, 2001). Benke and Rhode (1980) indicate that there are significant differences between personal attributes of audit professionals with their team approach and tax professionals with their more autonomous approach. The

socialization processes between these two professional groups create two distinct subcultures (Anderson-Gough et al. (1998). Consequently, it is valuable to examine the impact of internships on successful socialization and performance of tax professionals in the work place. This study investigates the significance of the internship experience as it relates to the success of tax professionals and could be of greater use to students, educators, and potential employers than prior empirical findings.

The remainder of the paper is organized as follows: background, hypothesis, methodology, research results, discussion and conclusion.

BACKGROUND

Benefits of Internships

The internship experience is intended to provide participants with substantive learning opportunities in areas of professional knowledge and interaction in the professional environment. At the same time, internships can provide employers (CPA firms) with bright students who can meet regular or seasonal staffing needs. Employers can also use this close look at interns to identify and recruit superior candidates into their organizations (Maletta, et al, 1999; Beck & Halim, 2008).

Student Benefits

A number of studies report the benefits of internship programs to students. Knechel & Snowball (1987) report that student interns focus on accounting and auditing courses more than non-internship students (English & Koeppen, 1993). Both Knechel (1987), and English and Koeppen (1993) report that internship students have significantly higher post internship grades in accounting courses than non-internship students. Beard (1998) notes that internships provide an additional avenue for students to learn the accounting profession and gain practical experience. The internship experience can significantly increase the students' knowledge base as well as increase their level of motivation.

Internship assignments expose students to actual problems and real world experiences (Feldman & Bolins, 2000). This exposure enables students to obtain a realistic preview of the CPA environment and corporate culture. The internship experience helps bridge the transition from university life to professional work life (Feldman, et al., 1998). Internships can also enhance students' chances of receiving job offers. Students with internship experience are often offered a full-time position at the same firm where they interned. McComb & VanSycle (1994) report that students interns indicated they gained valuable experience that led to greater confidence and maturity in the profession. Although in a study of auditing students, Pasework et al. (1998), report that only the likelihood of an off-campus interview are increased with an internship.

Johnstone & Biggs (1998) indicate that basic technical knowledge developed in the classroom is enhanced by experience-based knowledge such as internships, which leads to acceleration of professional development. Moreover, the 150-hour requirement for entrance to the CPA profession creates unique opportunities for integrating internships into accounting curricula (Duncan, & Schmutte, 2006). Maletta et al. (1999) investigate the effects of direct experience such as internships and other professional experience. They report that individuals with tax internships or direct tax experience are assisted in the development of categorical knowledge structures that facilitate subsequent tax knowledge acquisition.

Employer Benefits

Both current and prospective employers indicate that the provision of an internship is an effective way to maintain visibility and professional stature to accounting students (Beard, 1998). Smaller firms often find difficulty in recruiting talented professionals who will appreciate and prosper in their environment. Further, it is often difficult for smaller CPA firms to find resources to develop an effective recruiting system. However, smaller firms are still encouraged to develop internships with positions that provide a meaningful work experience for candidates (Journal of Accounting, 2008).

McCombs and VanSyckle (1994) found that having an internship program enhances and facilitates recruiting. The study indicates that the internships provide the employer with a non-obligatory look at prospective employees. It also provides the employee the opportunity to train before hiring. Internships can benefit the organization or firm especially for peak or seasonal needs by providing energetic individuals who can help meet their critical staffing needs. This is especially important during the busy tax preparation season.

Wanous (1992) contends that companies can benefit by improved retention and better access to students in the future. He argues that interns who have had realistic job experience previous to the position they enter will be more likely to remain with their firms. Better access to students may result from development of close relationships with universities who appreciate the opportunity of internships for their students.

Socialization of Tax Professionals

Professional socialization refers to the individuals acquiring the values, attitudes, knowledge, and skills of a professional subculture (Schein, 1968; Siegel et. al, 1991; Clikemann & Henning, 2000). Mayer-Sommer & Loeb (1981) argue that university accounting education inadequately fosters professional socialization. They point out that students need to develop a strong sense of professional identity and a deep understanding of the tax accounting profession's demands and risks. Clikeman & Henning (2000) contend that the failure to transfer professional knowledge, values, and ethics is deleterious to both the student and the profession. Chatham (1991) reports that entering accountants whose attitudes, work knowledge, and flexibility differ from the managers and partners experience low job satisfaction and higher turnover intentions.

Wilkinson et al. (2003) cite the Pricewaterhouse Coopers' (PWC) approach that provides a nexus among education, training, and business reality. PWC feels that experience assists the individual in adapting to successfully meet the firm's expectations.

Feldman et al. (1998) report that internships enable participants to learn how to deal effectively with a firm's corporate culture. This is done by providing opportunities to develop social skills and strategies for effectively interacting with supervisors and coworkers. The study suggests that younger workers become socialized more quickly when they have structured training and learning experiences.

HYPOTHESIS

The S/R study (1988) suggests that certain performance measurements can be used to relate internship experience and behavioral outcomes such as subsequent work performance. These measurements were discussed in accounting literature as early as 1983 by the Commission on Professional Accounting Education. These measures were operationalized in later studies (c f Spiceland et al, 1988; Siegel, 1987).

The first construct that we will examine as a potential measure of professional performance is the annual evaluations of accountants made by their respective CPA firms' managing partner or supervisory personnel. The S&R study investigated whether a tax/audit internship experience would make a difference in subsequent professional performance in public accounting practice. Specifically our hypothesis is:

H1: The annual performance evaluation of tax accounting professionals with an internship experience is higher than those professionals without an internship experience.

The professional literature has emphasized investigating the rate of advancement from one level within the public accounting firm to another (NASBA, 1983; Siegel & Rigsby, 1989; Spiceland et al., 1992; Feldman et al., 1998). Prior research also suggests that younger professionals become socialized more quickly when they have structured training and learning experiences (Baker & Feldman, 1990; Mauldin, et al, 2006).

If the internship experience is significantly beneficial to both the interns and CPA firms, the advancement rate of professionals with an internship background should be faster than those professionals without this experience. Therefore, the following hypothesis was formulated:

H2: The promotion rate for tax professionals with an internship is faster than those tax professionals without internship experience.

The extant literature identifies turnover rate as an important measure of professional performance (Spiceland et al., 1992; Gregson, 1992; Dalton et al, 1997; Lane & Parkin, 1998; Hall & Smith, 2009). However, most of the studies use intent to leave or job dissatisfaction as proxies for turnover (Buellen & Flamboly, 1987; Gregson, 1992, Reed et al, 1994). Presently, we have only identified a few studies that provide evidence using actual employee turnover data in a real accounting environment (Siegel, 1987; Spiceland et al, 1992; & Dalton et al, 1997).

The work milieu in public accounting is general; however, tax areas of CPA firms in particular have been depicted as one that is highly competitive, with extreme work pressure, and fraught with legal risk (Dalton et al, 1997). Hill et al (1994) comment that increasing internal and external controls combined with a hostile supervisory atmosphere leads to significant increases in professional turnover.

Internships can improve employee satisfaction and thus reduce turnover. Interns who have had realistic job experience previous of tax practice within a CPA firm will be more likely to remain with their respective CPA firms (Berger, 1991; Martin & Wilkerson, 2006).

Professional personnel turnover is a great concern to CPA firms due to the difficulty of these firms retaining staff and managers (Corey, et al, 2007). Turnover is costly because of additional hiring and training requirements for new employees. Further, turnover often leads to a deterioration of work quality and dissatisfied clients (Hill & Wermert, 1994). Thus, the following was hypothesized:

H3: The internship group has a higher retention rate or lower turnover rate than the non-internship group.

METHODOLOGY

The methodology follows a similar pattern employed in the past studies of internships and subsequent professional performance (Siegel & Rigsby, 1988). We contacted seven (7) regional CPA firms with similar structured internship programs lasting between 12 to 15 weeks. Feldman et al. (1998), identifies internship design characteristics that are most critical for the program's success which include job autonomy, task identity (the ability to take an assignment from beginning to end), and opportunities to develop social and communication skills. Since, research indicates that younger workers are socialized more quickly when they have more structured training, we included only firms that offered such training programs.

The firms used in the sample were located in the southeastern and mid-south regions of the United States. Each participating firm provided the educational background, internship experience, and performance data for their tax professionals that were previously or presently employed for the period of 2001-2007. The firm's human resource department provided the information for the study.

In order to achieve the most homogeneous sample as possible, we eliminated individuals who joined the firm with prior work experience, individuals with law degrees, and individuals who did not pass the CPA examination. The sample included two groups. Group A were individuals who had participated in the CPA firm's internship program, had a masters degree in taxation or accounting, and were hired directly from graduate school. Group B had the same similar characteristics but did not have an internship experience.

The data requested included:

1. Undergraduate and graduate education, year of graduation for each degree, name of universities attended and major area of study for each degree.
2. Dates of the internship and employment.
3. Date of termination, if applicable.
4. Reason for exit from the firm: i) another firm; ii) terminated; iii) another field or non CPA affiliation.

5. The individual's annual performance evaluation converted to a five-point Likert scale (annual performance evaluations and promotion rates are measures that have been validated in the professional literature (Dunnette & Borman, 1979; Siegel et al., 1997; Wright, 1988).
6. Length of time for promotion to professional levels such as: "staff to senior," "senior to manager" or partner if applicable.
7. Individuals who had not completed both a bachelor's and master's degrees from an AACSB accredited university were not included in the study. Prior research has shown that AACSB graduates have superior CPA firm performance over non AACSB graduates (Siegel et al., 1991).
8. The participants were also asked whether they intended to leave the firm within the next year due to professional reasons.

RESEARCH RESULTS

Table 1 provides a profile of the sample membership. The sample was balanced between gender and region. We did find significant differences between the groups when we tested for performance and turnover.

Table 1
Sample Profile

	Internship Group	Non-Internship Group
N	121	96
Average Age	28.11	27.02
Gender		
Male	68	49
Female	53	47
Region		
Southeast	65	55
Mid-South	56	41

In Table 2, we first took the average annual performance evaluations of each group for the reported year and performed a "t" test. The mean of the internship group was 4.458 (SD = .68) compared to 3.918 (SD= .76) for the non-internship group. The difference between the groups was significant at the .05 level. Therefore, we fail to reject the hypothesis.

Thus, the results support prior research that the internship experience can have a positive impact on professional performance after university graduation (Siegel & Rigsby, 1988).

Table 2
T-Test Statistics for Evaluations of Internship/Non-Internship Groups

Internship Group		Non-Internship Group		T Statistic
Average Annual Evaluation	Standard Deviation	Average Annual Evaluation	Standard Deviation	
4.458	0.681	3.918	0.765	4.95*
*Significant				

The second performance test involved the promotion rate for the two groups, as shown in Table 3. Unlike prior studies, our groups included younger professionals. Therefore, we only included two promotion levels: "staff to senior" and "senior to manager."

The staff to senior promotion rate was 19.116 months (SD=4.885) for the internship group compared to 26.5518 months (SD=5.675) for the non-internship group. The “t” test was significant at the .001 level. Thus the promotion rate for this level was significantly faster for the internship group.

The promotion rate from senior to manager was 13.887 (SD=5.87) for the internship group compared to 24.775 (SD=8.49) to the non-internship group. The difference was significant at the .001 level. These results fail to reject the second hypothesis for the first level of promotion, as well as, the second level of promotion.

Table 3
T-Test Statistics for Promotion Rate of Internship/Non-Internship Group

Level	<u>Intern</u>	Standard Deviation	<u>Non-Intern</u>	Standard Deviation	T
1. Staff to Senior	19.116	4.885	26.558	5.675	5.893*
2. Senior to Manager	13.887	5.87	24.775	8.490	7.982*
*Significant					

The third test concerned differences in the turnover rate between the groups. Due to data limitations, we were only able to determine the number of professionals still employed at the firms at the time of the data collection. Of the internship group, 108 or 89% were still employed by the CPA firm, compared to 51 or 53% of the non-internship are still employed at the same firm. Thus, the turnover rate was higher for the non-internship group. Therefore, we fail to reject the third hypothesis internship group will have a higher retention rate or lower turnover rate than the non-internship group.

DISCUSSION AND CONCLUSION

The literature on internships is primarily concerned with workplace application of technical skills acquired in the classroom during the internship experience. However, research reveals that the process of professional learning and socialization is complex. The internship experience might provide a more realistic preview of the pressures of the tax accounting profession allowing some students to consider alternative careers. Students without an internship experience may not realize that there is a disparity between their skill capabilities and temperament.

The results of our study indicate that a structured internship may have a significant role in the subsequent performance of tax accounting professionals. As the statistical results suggest, the internship group had higher firm performance ratings than the non-internship group as well as lower turnover rates. As the literature explains, the internship could assist younger tax accountants better in adapting to the professional demands and social context of public accounting. As Siegel et al. (1991) argue, this exposure most likely involves the inculcation of professional responsibility and accountability resulting in a greater sense of professional duty. The internship experience might also play a role in resolving conflicts of interest.

The differences in turnover rates between the groups seem to indicate that the internship experience can have a positive impact on turnover. This may result from the internship experience leading to faster professional development and more ready adaptation of tax professionals to the CPA firm’s organizational milieu.

Since the sample includes younger professionals, we could only analyze promotion rates between two levels. Differences between the two groups would narrow as the professionals move into higher positions in the firm or exit for other professional opportunities. The effect of the internship might weaken as the remaining non-intern group successfully socializes into the firm’s organizational milieu.

LIMITATIONS

Certain caveats should be noted with respect to the study. The sample group was obtained from regional CPA firms that had established, structured internship programs. Students who had previously worked for large international firms were not included in the sample group. Further, only students from AACSB accredited

universities that had internship affiliations with CPA firms with structured internship programs were studied. This research approach attempted to isolate the effect of internships from other variables. Nonetheless, generalizing about the impact of internships should be done with caution.

Causality also has to be viewed cautiously. The fact that individuals have an internship does not necessarily prove that the experience leads to superior subsequent professional performance. The explanatory variable may be some other variable or a combination of variables such as energy level, maturity, or innate ability.

Since the CPA firms were able to select the interns for their firms, the selected students may have been brighter or more energetic than their non-internship counterparts. Since there are a limited number of structured internships available, it may be that only the best or elite students were in the internship groups. In this instance, the efficacy of the internship experience significant contribution to subsequent professional performance may be called into question.

Nonetheless, the study's findings support more extensive research into the impact of internships as an important component of a tax professional's educational preparation. The findings, lend support for more CPA firms to develop and improve their internship programs. This growth will afford a larger number of students the opportunity to participate in internship programs. In addition, universities might consider an internship experience as a required part of the educational process. Many professions such as medicine, teaching, and law have traditionally required internships as an integral component of their programs.

Further studies in the accounting area are needed to generalize about the contribution of internships. Future studies may address questions such as the role of internships for corporate accounting, particularly at the international level. The usefulness of the internship experience likely extends across numerous boundaries since its essence appears to provide additional knowledge and improved professional socialization lending to more informed decisions

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