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The influence of age on career choices in accounting

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The Influence of Age on Career Choices in Accounting

A thesis submitted in partial fulfillment of the requirements for the degree of

Master of Business Administration

by

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July 1989

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ABSTRACT

The Influence of Age on Career Choices in Accounting

The purpose of this study was to determine if age at the time of entering the accounting profession influenced the career decision between public accounting and private industry accounting and if the reasons for this decision differed by age and career choice.

Questionnaires were distributed to members of the National Association of Accountants to provide information about the entry-level age of accountants and reasons for their career choice. The results indicated that more of the older entry-level accountants chose public accounting over private industry. The reasons for not choosing the alternate career did not differ by age.

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THE INFLUENCE OF AGE ON CAREER CHOICES IN ACCOUNTING

CHAPTER I

INTRODUCTION

Background

Recent studies have shown that the average age of the college student is increasing. Forty-five percent of the students enrolled in the nation's colleges and universities are over the age of 25 (Leslie, 1980). One explanation for this change is an increase in the number of people who are changing careers. In 1981, 35% of all executives were likely to make drastic career changes (Brenner and Singer, 1988). These career switchers were found to be looking for different rewards in their work such as individuality, risk taking and availability of leisure time.

Although it is known that people do return to college when they are older and that they do make career changes, little information is available about what careers are chosen the second time around. Students in general are more serious about their career choices than in the past. Careers in business have become desirable (Blotnick, 1986). More specifically, a career in accounting is perceived by students as having the desirable attributes of high earnings, good opportunity for promotion, continuing education and training, and fringe benefits (Parmley, Parmley and Wootton, 1987). Within the accounting field, students have a definite preference in the direction their careers will

take. Many studies have been performed on why students prefer a career as a Certified Public Accountant (CPA) over an accounting career in private industry or other sectors of the economy. Big 8 accounting firms are perceived to have many negative attributes, but still, three times as many students state they would prefer to work in a Big 8 CPA firm as those preferring private industry or small CPA firms (Melcher, Duangploy, Owings, 1985). The studies implied that although the work may be unpleasant, prestige and advancement are more important to these students than personal satisfaction.

Professionals believe that students are influenced to choose the CPA route by their professors and student organizations. However, the high turnover in CPA firms proves that, for many graduates, this is not always a realistic choice. Still CPA firms continue to have a strong presence on college campuses, recruiting the best students. Also students continue to consider public accounting as their best option. Educators and Management Accountants are attempting to change the students' images of management accounting to make this a more desirable option (Rubin, 1983; Rouse, 1983, 1987; Connors, 1984; Hunt, 1984).

Problem Statement

The studies showing that accounting students prefer a career as a CPA parallel studies stating that students are choosing more serious careers and are less concerned about enjoying their work. However, it is contradictory to the facts known about career switchers. The logical question would be whether older students desire a career in the Big 8 CPA firms. Addressing this question will aid educators when

counseling older students. It may also assist them in choosing the curricula for classes of predominately older or "second career" students.

The primary purpose of this study is to determine if age is a factor in choosing an accounting career path. That is, is there a relationship between the age at which a person enters accounting and their career choice of CPA or private industry. Also explored are reasons that accountants chose one career path over another, possible influences in choosing a career in accounting, and when, if at all, the accountants' original careers goals changed. All of these factors are compared to the age at which the accountant entered the profession.

CHAPTER II

REVIEW OF LITERATURE

Changes in the Ages of College Students

For the past twenty years the number of older students enrolled on college campuses has steadily increased. Between 1969 and 1984 the number of students over the age of 25 increased by 79% (Tifft, 1988). Since 1976, this number has grown by 70%. Forty-five per cent of all college students are now part-timers (Rowe, 1986). It is estimated that within the next ten years the older student will be the majority on campus (Leslie, 1980). Many of these older students are individuals who have decided to change careers, a situation which is also steadily increasing.

Career Switchers

Changing careers is not unusual in today's work environment. In 1960, 2% of executives were likely to make extreme career changes. By 1981, this figure had increased to 35%. A 1980 study showed that nearly one third of the nation's workforce changed careers in a 5 year period (Brenner and Singer, 1988).

One explanation for this phenomenon is that most people are required to make a career decision at the age of 20 that is supposed to last until they are 65. Only about one third are happy with their initial choice and about 45% are "chronically dissatisfied" (Blotnick, 1987).

Theorists suggest that once people have achieved career success their ideas of intrinsic and extrinsic values change. A 1979 study reported that 73 managers who made mid-life career changes did so because of a shift in personal values. Seventy-six percent wanted to find more meaningful work. Sixty-nine percent wanted greater harmony between their work and personal values. Only 13% changed careers for greater job security and 11% for higher salaries. After changing careers 74 out of 106 reported experiencing greater job satisfaction. In general, people who change careers seem to place more importance on individuality, risk taking and availability of leisure time while those who stay in the same career are more concerned with the traditional work values of job security, high income, benefits and advancement (Brenner and Singer, 1988).

With a noticeable increase in the number of older students in upper-level accounting classes (Mills, 1987), one can assume that a number of these career switchers are choosing accounting as a second career. A 1982 study published in the <u>Accounting Review</u> found that nearly 16% of all accounting students made their career choice after previously receiving a bachelors degree (Paolillo, 1982). Also, in a 1985 survey of Beta Alpha Psi members on their choice of career paths, it was found that 14% of those returning the survey were over the age of 24 (Kochanek, 1985). To determine if the attributes that the career switcher expects are perceived to be available in an accounting career, we can look at what students in general expect.

Student Expectations in Accounting

A 1986 Forbes Magazine article stated that the young person's attitude toward choosing a career is changing. Of the students interviewed, 78% felt that it was a mistake to choose a low-paying career because the work is enjoyable. This percent has increased from 53% in 1976 and 37% in 1966. The feeling among today's students is that careers in business that offer high salaries and stability are more important than enjoying the work. They seem to be more serious and aware of fulfilling basic needs than students in the past (Blotnick, 1986).

This trend can be seen in the accounting profession as more and more students choose accounting as a career earlier in their life. The 1980 Uniform Statistical Information Questionnaire sponsored by the American Institute of Certified Public Accountants (AICPA) found that while the number of students guided into a career in accounting by college counselors, instructors and courses is decreasing, the number influenced by parents and high school instructors is increasing (Leathers, Sullivan and Bernstein, 1980). It is important to determine what influences these students to choose an accounting career and to find out if the reasons are universal for all ages.

When professionals were questioned about the reasons they chose their career, accountants most frequently selected availability of employment, years of education required, teacher's influence, aptitude for the subject and association with others in the field as their primary influences (Paolillo, 1982). Students had other reasons for choosing accounting. In a 1987 survey, students thought the important

factors were prospects for future earnings, good opportunity for promotion, continuing education and staff training, and good fringe benefits (Parmley, Parmley and Wootton, 1987). Beta Alpha Psi members mentioned perceived job opportunity and their enjoyment of accounting classes as their primary reasons for choosing accounting. This group, who can be considered high achievers, thought advancement was an important factor. In addition to this, they mentioned money, interpersonal relations, prestige and flexibility of scheduling as factors that they considered in choosing their careers (Kochanek, 1985). Other studies have shown similar results. A 1985 article in Management Accounting stated that the three top characteristics in a career are job security, use of special abilities and aptitudes, and The 1980 Uniform Statistical Information Questionnaire also found that CPA candidates' most important characteristics in a career were opportunity for above-average compensation, opportunity to work with people and a chance to exercise leadership (Leathers, Sullivan and Bernstein, 1980). These qualities can be broken down even further to what is perceived as offered in a CPA career versus that of a Management Accountant.

It is interesting to compare the attributes that students find appealing about a career as a CPA and Management Accountant. A 1985 article in the Ohio CPA Journal compared students' opinions of Big 8 CPA firms, smaller CPA firms and private industry. The purpose of the study was to determine the attitudes and motivating factors that help students choose their first accounting position. The factors that students found most appealing in the Big 8 firms were compensation,

status and career counseling. The factors that were most satisfying about industry were working conditions, personal life and job security. The smaller CPA firms were not selected as the most favorable for any of the characteristics listed. Two factors were closely rated among all three sectors. These were interpersonal relations and overall satisfaction. The largest difference was in status. This could be the reason why, although overall satisfaction for the Big 8 firm was only 7% over industry, the respondents said they would rather have a position in a Big 8 firm by a 3 to 1 margin. The authors referred to this preference as the "Big 8 Mystique." Students perceive the Big 8 firms to provide the best means for quickly reaching their goals. Long term satisfaction does not seem to be considered when making this choice. The assumption was made that students believe a path to the top is more important than immediate personal satisfaction (Melcher, Duangploy and Owings, 1985).

Another 1985 study had similar results. The positive attributes of a career in large CPA firms were prestige, job mobility, excellent training and geographic mobility. The negative attributes were the degree of competition and the lack of a warm, supportive environment. Of the twelve positive attributes listed in the survey, industry outranked the CPA firms in only one; that was "entry level salaries are competitive." In one other attribute, the small CPA firm was ranked first, followed by industry then the Big 8 firms. That attribute was "a friendly work environment exists." For the five negative attributes, however, industry was rated less severely than either type of CPA firm for all but one factor which was "entry level positions

entail significant amounts of dull, repetitive work." For this factor, the Big 8 firms were worse, followed by industry, then small accounting firms (Kochanek and Norgaard, 1985). It can be implied from this study that students assume the absolute best and the absolute worse can be expected from a career with a Big 8 firm. Industry is not as strong on the positive attributes, but it is not nearly as bad on the negatives attributes. Small accounting firms have few of the positives and all of the negatives from the student's point of view.

A Ball State University survey was made of all students taking accounting classes to determine their attitudes toward a career in The survey showed that these students had a management accounting. favorable outlook on high earnings potential. As the class rank of the student increased, however, the favorable outlook diminished. This proved to be the case for several of the attributes in question. For example, 87% -- 90% of sophomores and 84% of seniors -- believed that there was good opportunity for advancement in management accounting. Eighty percent of the students believed that careers in management accounting offer financial and employment security. This attribute also had less favorable responses from seniors and graduate students. A higher proportion of non-accounting majors appeared to believe that good earnings potential was available in a management accounting career (Carey, 1987).

Although the students' images of an accounting career are similar overall, high turnover suggests that they may not be accurate. Students do seem to have a distorted perception of the nature of accounting work (Sterner, Yunker and Costigan, 1984). A very small

percentage of students said that they plan to stay with their organization for the major part of their careers (Kochanek, 1985). The National Public Accountant, Julie Sterner, Penelope Yunker and Michael Costigan gave several reasons why people leave small accounting Some of these were excessive overtime, poor or infrequent firms. feedback on job performance, low pay and high frequency of overnight travel. The authors suggested that recruiters, instructors, and accounting club meetings should be utilized to help dispel misconceptions that students have about the profession (Sterner, Yunker and Costigan, 1984). Another study looked at the high turnover of audit recruits compared to those hired in tax. It was found that the turnover was twice as high for auditors. Reasons for this were believed to be that accounting firms enticed or even pressured students to make career decisions when they had not given enough thought to the The students also had not considered the type of work that they wanted to do, nor had they considered their personal needs (Purvis, Panich, 1986).

What we have learned about career switchers' and students' perceptions of the accounting profession might lead to the assumption that the CPA career path does not have the attributes that the older student is looking for. What needs to be determined is if these perceptions are the same for all students and if older students are choosing the CPA route. Another factor that should be examined is whether educators and the accounting curricula in colleges have the same influence on all age groups.

Educators' Influence on Accounting Career Choice

Although only about 20% of all accounting graduates become public accountants, many more accounting students state this to be their career goal (Connors, 1984). In a 1985 survey of students it was found that 75% placed public accounting as their first career choice. Fifty-two percent of these considered the Big 8 firms most desirable (Scott, Pavlock and Lathan, 1985). High turnover in public accounting, though, indicates that this career goal is not always realistic (Sterner, Yunker and Costigan, 1984). Educators and researchers have tried to determine why students prefer a career in public accounting over private industry, government or other sectors of the economy.

The literature suggests that educators emphasize public accounting to a large degree in their accounting classes to the dissatisfaction of many Management Accountants. Herbert S. Rubin, in a 1983 article on accounting education in Management Accountant, stated;

"Since the Security and Exchange Acts of 1933-34 made it mandatory for all publicly owned corporations to have their annual financial statements audited by public accountants, the work of internal (or management) accountants was branded as not being sufficiently trustworthy to be used directly by the public without verification by other accountants not in the same employment situation...During the last 50 years, the increased size of corporations has been accompanied by increased levels of education, training, capabilities and performance on the part of the management accountants. Today, these attributes equal or exceed the qualifications of public accountants...The prestigious position of CPA firms has allowed them to provide generous financial support to college faculty and to attract the better accounting They have greater influence on academic and students. financial circles." (Rubin, 1983).

In an attempt to be more competitive, private industry has raised the starting salary for entry level accountants. For the short term, this has enabled them to recruit better accounting students. However, for the long run, the image that students have of management accounting needs to be changed. To do this, many authors believe that industry must become more involved in university activities (Rubin, 1983; Rouse, 1983; Connors, 1984; Rouse, 1987). Management accountants are at a disadvantage, though, because not all entry level jobs are the same. In public accounting there are specific entry level jobs for new recruits in either auditing or tax. In private industry this is not the case. The diversity of entry level responsibilities makes it difficult to instill a positive image of the management accountant in the accounting student (Rouse, 1983). It has been suggested that corporations pool their efforts to reverse their image on college campuses (Rubin, 1983). To assist in this the National Association of Accountants (NAA) has established a committee with basically two goals; 1) to increase awareness among faculty and students that management accounting offers a rewarding career and 2) to facilitate interactions of management accounting and financial managers with the academic community (Hunt, 1984). Others have suggested that management accountants should participate in seminars on campus with professors to enlighten students on their responsibilities. Also, professors should be invited into private organizations as consultants so they can get a better idea of industry's needs (Cress, 1987). As management accountants venture onto college campuses they should use the same strategy as public accounting firms now use. That is to consciously increase their visibility so students have a professional image to identify with, to talk up the positive image of the management accountant, and to stress career potential and the variety of work available in industry (Rouse, 1987).

Accounting programs at universities are criticized because the classes do not cover all facets of management accounting and too much time is spent on financial statements and pronouncements (Cress, 1987). One program has taken a different approach to increasing the awareness of industry on campus and to address this curricula problem. study showed that internal auditors gain 70% of their training on the job and only 8% through college courses (Sumner, 1985). As a result, an internal audit program was established on the campus of Louisiana State University. This very successful test program has placed 130% of its graduates. Sixty-six percent of these went to industry. Still, 33% of the graduates went to Big 8 public accounting firms. definite advantage of the program is that several companies are recruiting for the first time on the LSU campus proving that industry is definitely interested in this kind of curricula (Brenner and Sumner, 1987). Efforts are being made to broaden the scope of accounting education to include more information about management accounting.

Profile of the CPA Candidate

For several years the average age of the CPA candidate was becoming increasingly younger. From 1946 to 1966 the percentage of candidates under the age of 25 increased from 6% to 38%. Fifty-three percent of those taking the CPA exam for the first time were in this under 25 age group (Williams, 1969). In fact the average age of the first time candidate sitting for the 1966 exam was under 23 (Reilly and

Stettler, 1972). More recent studies performed by the American Institute of Certified Public Accountants (AICPA) did not compare candidates by age. However, a study by Dr. John Mills on University of Nevada, Reno accounting alumni showed that little change in the age mix has taken place. First time CPA candidates are still primarily under 25 years of age (Mills, 1987).

CPA firms usually gear their recruitment practices toward the superior student. In this case, the older students, rather than the younger ones, should be at the top of their recruiting list. Studies have shown that mature students are more focused and self-directed. Their past experience becomes a source of learning for themselves and their younger classmates. The adult students' perspective about learning shifts from future to immediate applications (Warfle, 1987). The superiority of the older student is evident in the fact that 45% of them graduate with honors (Tifft, 1988). In Dr. John Mills' 1987 study, he found that older students do have higher grade point averages in accounting classes as well as higher partial pass rates on the CPA exam (Mills, 1987). Current changes in the nature of accounting work may turn the attention of CPA recruiters toward the older student. According to a recent study by Arnold Wright in The Accounting Review, use of computers in accounting has lessened the need for inexperienced, entry-level auditors to do repetitive, routine work. Instead, more experienced individuals are needed to reach middle management positions more quickly. Greater levels of responsibility require greater communication and analytical skills (Wright and Selto, 1988). These skills are more likely to be found in the older student. The question is, are older students motivated by the same rewards as younger students. Are older students choosing the high-pressure, success-oriented CPA route, or are they choosing a more personally-suited career in private industry?

Conclusions

Several conclusions can be drawn from this literature review that relate to when accountants make their career decision and what influences their decision. Older students are becoming more prevalent on college campuses. They are either attaining their first degree or have decided to change careers. A number of these older students have chosen accounting as their career choice. However, unlike the changes in the university environment, the average age of today's first time CPA candidate is under the age of 25. An assumption can be made that the older accounting students are not choosing public accounting as their career choice. One possible reason for this could be the changes in accounting education. Although the curricula is still geared for the student planning to be a CPA, educators and executives in private industry are attempting to make students more aware of careers available in management accounting. Another reason could be the accounting students' expectations about a career as a CPA. This choice is believed to be more prestigious with good opportunity for promotion, training and mobility but does not leave much room for personal or leisure time.

Public Accounting firms seem to desire the experience and aptitude that the older students display. However, a career in industry is

believed to have better working conditions and could be more conducive to a better personal life. These characteristics of a management accountant seem to parallel the characteristics that career changers are looking for in a new career.

CHAPTER III

METHODOLOGY

Survey Design

The review of the literature indicates very little is known about the career choices of older accounting graduates. The purpose of this study was to determine if there were relationships between career choices, demographics, educational backgrounds opinions of and at which they entered the accounting accountants and the age profession. A survey was conducted to gather this information using the questionnaire format. The questionnaire was developed to gather specific information relating to the respondents': A) General demographics, B) Educational background, C) Original career objective, and D) Reasons for choosing one career path over another. It was then distributed to both public and private industry accountants.

Sample Selection

The membership of the National Association of Accountants (NAA) was used to distribute the questionnaire. This group was chosen because its' members represent accountants in both private industry and public accounting. Questionnaires were distributed at two monthly technical meetings. Members attending the meetings were asked to participate in the survey. They were also encouraged to take questionnaires back to their firms for their colleagues to complete and

mail back. An example of the questionnaire and cover letter are shown in Appendix 1.

A total of 148 questionnaires were distributed with 88 returned, a 59% return rate. Public Accounting was represented by 26 (29.5%) respondents and 62 (70.5%) were from private industry. Accountants at all levels were asked to participate. Occupation titles ranged from entry-level accountant to president of the company. The 88 respondents represented 32 different companies.

Questionnaire

The questionnaire was presented in 5 sections; A) General Information, B) Education, C) Career Decision, D) CPA Career Selection Process, and E) Non-CPA Career Selection Process. Questions were developed so they could be compared to age when entering accounting and accounting career choice. Frequencies of the responses were run on all of the data. Crosstabs were also run by age at the time of first accounting job and by career choice. These frequency and crosstab tables are shown in Appendix 2.

Section A, General Information, was included to obtain basic demographic information from the respondents, as well as specific information about their careers in accounting. These questions asked for job title, company, years with current employer, years working in accounting, gender, marital status, age, and age at the time of first accounting job. The last question in this section, age at the time of first accounting job, provided the information for one of the basic premises of this study. The 88 respondents represented 21 different

job titles and 32 different companies. The respondents' years with their employers ranged from less than one to 24. Fifty-one percent had been with their current employer for three years or less. The responses to the question "years working in accounting" ranged from less than one to 33 years. Evidence of frequent turnover is apparent when comparing years with current employer and years working in accounting. Fifty-one percent of the respondents had worked for their current employer for three years or less while only 22% had three years or less of experience.

Females represented 29 of the respondents (33%) while 59 males (67%) responded to the questionnaire. Sixty-five of those responding were married (74%) and 23 were single (26%). The respondents ranged in age from 22 to 58 years. The ages were evenly distributed; 6 were younger than 25, 33 were 25 to 34, 34 were 35 to 44, and 15 were 45 or older. The question "age at the time of first accounting job" was used for all of the analyses concerning age. These ages ranged from 17 to 48; 49 were 24 or younger and 39 were 25 or older.

Section B, Education, was included to determine the type of education the respondents had by asking type of degree, school, date of degree, area of emphasis, and age upon graduation. Space was provided to include information for the following specific types of degrees: Associate, Bachelor's, Second Bachelor's, Master's, and other.

Sixteen of the respondents had acquired associate degrees from fourteen colleges or junior colleges with the dates of degree ranging from 1954 to 1984. All of these were accounting or business majors;

seven majored in accounting and four in business administration. Age upon graduation ranged from 19 to 34 with 50% less than 21.

All 88 respondents possessed a bachelor's degree from 45 different universities. The dates of degree ranged from 1955 to 1988, with over 50% graduating in the last ten years. Fifty-nine of the respondents (67%) majored in accounting, 16 (18%) majored in another business field, and the remaining 13 majored in some other field outside of business. Ages upon graduation ranged from 21 to 50 for the 87 individuals who responded to this question. Fifty-six respondents (64%) were 24 years old or less when they graduated and 31 (36%) were 25 or older.

Only nine respondents had a second bachelor's and 16 were enrolled in a master's program. Seven respondents filled in the "other" category. Additional accounting or business courses were taken by four individuals with no degree attained. One of the four stated that the additional accounting classes were taken to pass the CPA exam. The remaining three respondents had listed passing the CPA exam in this section. All of these were over the age of 24 when they passed the exam and all three now worked in private industry.

The last question in this section was included for those in the accounting profession who did not have a degree in accounting. The question was "If you did not major in accounting but hold an accounting position, please specify how you obtained your current position with a degree other than accounting." Its purpose was to determine how the respondent attained an accounting position without the specific degree. Although 29 respondents identified their major as something other than

accounting, only 12 respondents answered this question. Three chose the response "I returned to college and took classes which led to being hired at my current job." Nine chose the "other" option and wrote in their own responses. Four of these nine stated that they had enough accounting classes in their other business major to qualify for the position (three were finance majors). Three stated that they were transferred into accounting based on their prior work experience, then took additional classes or had enough accounting education to stay in the department after their assignment was completed. One was hired as an EDP auditor with a degree in information systems. One had taken enough additional accounting classes to pass the CPA exam while working for a previous employer, then was later hired with his current employer.

Section C, Career Decision, was designed to provide information on the respondents' original career objectives while still in school. These questions asked why the respondents took accounting classes, who influenced their career decision and what was their original career choice.

The last question in Section C was included to determine if the respondents' career choices changed and at what point the decision was made. The question was, "Referring to the career choices in the previous question, did you change your career choice as a result of 1) taking classes, 2) interviewing for jobs, 3) working in first job, and 4) goals did not change": The respondents were to answer each option with a "yes" or "no" response. As determined from the previous question, 29 respondents were not working in the area that they had

However, 61 respondents answered positively to originally planned. this question regarding when their goals changed. Fifteen responded positively to their goals changing while taking classes, 16 while interviewing for jobs and 30 while working in their first job. Of the total 61 positive responses, 16 were from individuals answering yes to more than one option. Four said their goals changed while taking classes and interviewing for jobs. Four answered yes to taking classes and working in first job. Seven chose both interviewing for jobs and working in first job. One responded positively to all three options. Even after adjusting for the duplications, there were still more positive responses than there were individuals not following their original career plan. It must be assumed that some of the respondents did not understand the question. This is also apparent for the fourth option "goals did not change." Because of the negative nature of the question and the request for a positive or negative answer, it was difficult to determine how to respond.

Section D, CPA Career Selection Process, was to be completed by only those employed in a CPA firm. This section listed reasons for not choosing a position in private industry. The respondents were asked to give their judgement on how strongly each attribute influenced their decision using a Likert-type scale. Questions 14 through 16 related specifically to the public accountant. Respondents were also given the opportunity to list their own reasons for not choosing private industry accounting and to make additional comments.

Section E, Non-CPA Career Selection Process, was intended for only those who were not employed in public accounting. All questions in

Section D were replicated in Section E except for 14 through 16. These were related specifically to non-CPA accountants. Also, the non-CPA respondents were asked if they had ever worked for a CPA firm.

A variable was created to record whether the respondent answered the questions in Section D or Section E. This variable identified whether the respondent was a public or private industry accountant and was used in many of the analyses.

Hypotheses

The primary purpose of this study was to determine if there is a relationship between the age when entering accounting and career choice. To do this, the survey was prepared to provide the data, assuming the following hypotheses:

- Hypothesis I Ho: There is no relationship between age when entering accounting and career choice.
- Hypothesis II Ho: There is no relationship between age when entering accounting and the reasons given for not choosing the alternate career.
- Hypothesis III Ho: There is no relationship between career choice and the reasons given for not choosing the alternate career.

Additional data from the questionnaire was used to analyze other subhypotheses.

CHAPTER IV

ANALYSIS OF RESULTS

Statistical tests were performed using SAS/STAT software on the data gathered from the questionnaire responses. Frequencies were run on all data. Crosstabs compared each item to the "age at the time of first accounting job" and "career choice" variables. Chi square tests and t-tests were used to test for significant relationships for each of the hypotheses. All tests were evaluated at the 95% confidence level.

Analysis of Primary Hypotheses

The variable "age at the time of first accounting job" was used to test the hypotheses that age has no significant relationship to choice in accounting careers. The ages of participants ranged from 17 to 48 years. The participants were placed into two groups for comparative analysis. The first group represented those 24 years of age or younger at the time of their first accounting job and the second group included those 25 or older. This grouping was chosen because it was assumed that the average college student would have graduated and entered a career by the age of 24, i.e. the traditional student. A person entering accounting at the age of 25 or older would probably have been delayed in choosing their career in accounting. Again, the purpose was to determine whether the second group made different career choices than that of the traditional student.

Analysis of these two groups finds 49 in the first age group and 39 in the second group. This represents 56% and 49% respectively and indicates a sample with a fairly even mix of traditional and non-traditional backgrounds.

Ho: There is no relationship between age group and career choice. The chi-square tests compared the groupings by age with the career choice of public accounting or private industry. The results indicate that the null hypothesis should by rejected. These statistics are presented in TABLE 1. Analyses show that the mean age of the entire sample for taking a position with the CPA firm is 27 years while the mean age for taking a position in private industry is 25 years. Table 1 shows that approximately 80% of the traditional college graduates took the private industry career path while 20% chose the CPA career. This is a close approximation of the results of other surveys (for examples see Journal of Accountancy, 1980; Connors, 1984).

The career choices of the over 24 group is significantly different from the results of other surveys. The sample of 39 individuals found that over 40% of these chose the CPA career path. This is especially surprising since unofficially it has always been assumed that CPA firms have a tendency to stay away from older applicants. Closer analysis of the older group found the mean age for those entering private industry was 29 while the mean age for the CPA group was 31. Although there is only two years difference, this might imply that the older the student, the more likely they are to choose public accounting.

TABLE 1
CHI-SQUARE TABLE COMPARING AGE GROUP WITH CAREER CHOICE

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
PUBLIC ACCOUNTING	10 11.36 38.46 20.41	16 18.18 61.54 41.03	26 29.55
PRIVATE INDUSTRY	39 44.32 62.90 79.59	23 26.14 37.10 58.97	62 70.45
Total	49 55.68	39 44.32	88 100.00

STATISTICS FOR TABLE OF AGE GROUP BY CAREER CHOICE

Statistics	DF	Value	Prob
Chi-Square	1	4.435	Ø.Ø35
Likelihood Ratio Chi-Square	1	4.434	Ø.Ø35
Continuity Adj. Chi-Square	1	3.499	0.061
Mantel-Haenszel Chi-Square	1	4.384	Ø.Ø36
Fisher's Exact Test (Left)			3.08E-02
(Right)			Ø.99Ø
(2-Tail)			5.88E-02
Phi Coefficient		-0.224	
Contingency Coefficient		Ø.219	
Cramer's V		-0.224	

Sample Size = 88

T-TEST OF AGE WHEN ENTERING ACCOUNTING TO CAREER CHOICE

		N	Mean	Std Dev	Std Error
PUBLIC ACCOUN PRIVATE INDUS		26 62	27.34615 24.59677	6.54166136 4.55602645	1.30833227 0.58333941
Variances	т	DF	Prob> T		
Unequal Equal	1.8205 2.1114	34.Ø 84.Ø	0.0775 0.0377		

Ho: There is no relationship between age group and the reason given for not choosing the alternate career choice. This null hypothesis relates to each of the individual variables in the "Career Decision Process" section of the questionnaire. The respondents were instructed to complete Section D of the questionnaire if they were currently employed in a CPA firm and Section E if they were employed in Private Industry. Each section listed 16 reasons for not choosing the other career option. That is, in Section D, the respondents were instructed to rank from 1 to 5 how strongly each reason influenced their decision not to take a position in private industry where "l" was "strong influence" and "5" was "no influence." The first 13 reasons were the same for both sections. Reasons 14 through 16 related specifically to the career Each section also provided an "other" category for additional chosen. reasons.

The results of the chi-square and T-tests for Sections D and E, questions 1 through 13 of the questionnaire are listed in TABLE 2. For the purposes of these tests, the responses for both the CPA and Private Industry Accountants were put together in one data base. They were then compared to the age groups at the time of entering accounting. Only one reason showed a relationship between the age groups and the reasons for not choosing the alternate career. That was reason 6, "Too old for entry level." This is to be expected since the reason itself relates to age. This indicates that age at the time of entering accounting was not a factor when choosing the reasons that influenced or did not influence their career decision.

TABLE 2
RESULTS FOR AGE AT THE TIME OF FIRST ACCOUNTING JOB vs
REASONS FOR NOT CHOOSING ALTERNATE CAREER

Reason		Probability		Result	
		Chi-Square	T-test		_
1	Too much structure	NS	NS	accept n	null
2	Too much pressure	NS	NS	accept n	null
3	Starting salary too low	NS	NS	accept n	
4	Long hours	NS	NS	accept n	
	Travel	NS	NS	accept n	null
6	Too old for entry level	.004	.008	reject n	null
7	Interviewed but no offer	NS	NS	accept n	null
8	Did not think opportunity	NS	NS	accept r	null
	would be as great				
9	Job security	NS	NS	accept r	null
10	Lack of experience	NS	NS	accept r	null
11	Did not feel comfortable	NS	NS	accept r	null
	in changing environment				
12	Not enough variety	NS	NS	accept r	null
13	Not willing to relocate	NS	NS	accept r	null

NS = not significant

TABLE 3
RESULTS FOR AGE AT THE TIME OF ENTERING ACCOUNTING VS
REASONS 14 THROUGH 16 RELATING TO SPECIFIC CAREER CHOICES

Reason	Probabil Chi-square	ity T TEST	Result
D14 CPA seemed more prestigious	NS	NS	accept null
D15 Was not aware of work available	ns	NS	accept null
Dl6 Was not encouraged by educators to pursue private industry	NS	NS	accept null
El4 Grades not high enough for CPA	NS	NS	accept null
El5 Personality did not fit	CPA NS	NS	accept null
El6 Did not want to spend 2 years for CPA experien requirement	NS	NS	accept null

NS = not significant

Reasons 14 through 16 in Sections D and E relate to the specific career chosen and are presented in TABLE 3 with the corresponding results from chi-square and t-tests. The results are supported by both tests.

Those respondents who once worked in public accounting but switched to private industry were asked to indicate this at the top of Section E on the questionnaire. While 61 respondents indicated that they currently work in Private Industry, 17 started with CPA firms. The mean age at the time of their first accounting job of these 17 was 24. The mean age of the remaining 44 who had never worked for a CPA firm was 25. This result is different from the test comparing age when entering accounting to the career choice of the entire sample. That test showed that the mean entry level age of the CPA was higher than that of the Private Industry Accountant. The assumption could be made that those who switched from CPA to Private Industry were younger when entering accounting because, at the time of leaving college, they had not considered all of the career alternatives as suggested by the literature.

Ho: There is no relationship between career choice and reasons for not choosing the alternative career. Chi-square and t-tests were performed on the reasons for not choosing the alternative career compared to actual career choice. These results are shown in TABLE 4. The Chi-square tests showed that the null hypothesis should be rejected for six of the reasons listed. These were "too much pressure," "starting salary too low," "long hours," "travel," "did not think opportunity

would be as great," and "not enough variety in work." The responses to these questions were significantly different for public accountants and private industry accountants.

The null hypothesis should be accepted for the remaining 7 reasons since there was no significant difference in the way the two groups responded. These reasons were "too much structure," "too old for entry level," "interviewed but did not receive offer," "job security," "lack of experience," "not comfortable in changing environments," and "not willing to relocate."

TABLE 4
RESULTS FOR CAREER CHOICE vs REASONS FOR NOT CHOOSING
ALTERNATE CAREER

	Reason	Probab	ility	Result
		Chi-square	<u>T-test</u>	
1	Too much structure	NS	.039	accept null*
2	Too much pressure	.001	.000	reject null
3	Starting salary too low	.000	.000	reject null
4	Long hours	.000	.000	reject null
5	Travel	.005	.000	reject null
6	Too old for entry level	NS	.019	accept null*
7	Interviewed, no offer	NS	NS	accept null
8	Did not think opportunity	.007	. Ø29	reject null
	would be as great			-
9	Job security	NS	.011	accept null*
10	Lack of experience	NS	NS	accept null
11	Not comfortable in changing	NS	.ØØ8	accept null*
	environments			_
12	Not enough variety in work	.022	.005	reject null
	Not willing to relocate	NS	NS	accept null

NS = not significant

Four of the reasons had different results for the chi-square test and T-test. These are marked with an asterisk (*) in TABLE 4. The Chi-square results were accepted over the t-test because of the large size of the sample. Also, the t-test is usually used to evaluate items with specific numeric, or interval, value. Although the respondents did numerically rank their opinions, they are still ordinal scale values where the distances between the values are not necessarily equal.

The t-tests performed on this data did provide mean scores which enabled comparison of each reason based on career choice. These scores are presented in TABLES 5 and 6. Ranking the reasons shows that those who chose the CPA career path did so because they felt that 1) CPA positions seemed more prestigious, 2) private industry did not provide enough variety at work, and 3) the CPA firm provided them with greater opportunities for future advancement. A distant fourth reason for selecting a CPA firm over private industry was that the CPA felt they were not encouraged by educators to pursue a career in private industry.

Those choosing the corporate career appeared to have a very different reasons for their choice. They suggested that the biggest deterrents to working for a CPA firm were 1) the long hours, 2) low starting salary and 3) personality did not fit CPA criteria. The next three elements also appeared to be relevant decision criteria for selecting private industry. These reasons were that CPA firms were perceived to have 4) too much pressure, 5) too much travel, and 6) too much structure.

TABLE 5
MEAN SCORES FOR REASONS ALTERNATIVE CAREERS WERE NOT CHOSEN

	Mean for <u>CPA</u>
12 Not enough variety in work	2.50
<pre>8 Did not think opportunity would be as great</pre>	2.58
10 Lack of experience	3,62
1 Too much structure	3.80
9 Job security	3.96
13 Not willing to relocate	4.15
5 Travel	4.27
2 Too much pressure	4.38
3 Starting salary too low	4.38
7 Interviewed, did not receive offer	4.42
4 Long hours	4.46
6 Too old for entry level	4.46
<pre>11 Did not feel comfortable in changing environment</pre>	4.58

		Mean for	
		Private Industry	
4	Long hours	2.79	
	Starting salary too low	2.97	
	Too much pressure	3.10	
	Travel	3.11	
ī	Too much structure	3.12	
9	Job security	3.25	
	Did not think opportunity	3.33	
	would be as great		
1Ø	Lack of experience	3.47	
	Not enough variety in work	3.49	
	Not willing to relocate	3.60	
6	Too old for entry level	3.65	
	Did not feel comfortable	3.81	
	in changing environment		
7	Interviewed, did not	4.09	
	receive offer		

TABLE 6
MEAN SCORES FOR QUESTIONS 14 THROUGH 16 RELATING TO SPECIFIC CAREER CHOICES

	Mean for <u>CPA</u>
D14 CPA position seemed more prestigious	2.30
D16 Was not encouraged by educators to pursue a position in private industry	3.42
D15 Was not aware of type of work available in private industry	3.73

	Mean for Private Industry
El5 Did not feel personality fit CPA criteria	3.04
El6 Did not want to spend 2 years for CPA experience requirement	3.68
El4 Grades were not high enough to satisfy CPA requirements	3.98

The results indicate that those individuals who enter the CPA career path are likely to be looking for a variety of experience and opportunity for future advancement. They appear to be less concerned with the actual environment or life style associated with their career choice. On the other hand, those who chose the private industry career appear to be more concerned with lifestyle and working conditions. They are less willing to work long hours, travel, or work under pressure. These results support findings from previous studies found in the literature. The results for questions 14 through 16 in TABLE 6 appear to substantiate the opportunity versus lifestyle choice. Those choosing the CPA career path selected "CPA position seemed more prestigious" as the reason that most influenced their career choice with a mean score of 2.30.

Additional reasons for choosing their respective careers were written in by 10 public accountants and 22 private industry accountants. These are shown in TABLES 7 and 8. Half of these public accountants chose their career path because they wanted the CPA certification which, in many states, can only be obtained with experience in public accounting. The other major reason, "good professional foundation" indicated that those who chose public accounting may have done so for the experience rather than for a This implication can also be seen in a 1985 study from the literature which showed that 53% of the students surveyed planned to stay in public accounting for no more than six years (Scott, Pavlock and Lathan, 1985).

TABLE 7
ADDITIONAL REASONS FOR CHOOSING PUBLIC ACCOUNTING

Reason	No. of responses	8
Wanted/Needed CPA certification	5	50%
Good professional foundation	2	20%
Challenging environment	1	10%
Believed to be too old for private industry	1	10%
Never considered anything else	1	10%

TABLE 8
ADDITIONAL REASONS FOR CHOOSING PRIVATE INDUSTRY ACCOUNTING

Reason	No. of responses	<u>8</u>
Never considered CPA firm	5	23%
Preferred private industry (more control, creativity, hands-on environment)	4	18%
CPA stressed too much in school (negative connotation of pressure to achieve)	3	14%
CPAs are boring	2	98
Not enough accounting knowledge and background for CPA	2	9%
Too old for recruiters	2	9%
Intern opportunity or already employed in private industry	2	9%
No loyalty to employees	1	5%
Personality conflicts	1	5%

The additional reasons for the private industry accountants showed that for 23%, becoming a CPA was never considered as a career option. Others indicated that private industry might provide more opportunity to be creative and that pressure to achieve may not be as great. These were both considered to be positive attributes of private industry in the literature.

Analysis of Secondary Hypotheses

The responses from the questionnaire provided data for other analyses by age at the time of entering accounting and career choice. The results of these tests are summarized in TABLE 9.

Ho: There is no relationship between age group and original career plan. The survey asked the question, "While taking your accounting classes, in what areas did you plan to work?" This question was intended to determine the respondents' original career goals. The career choices were public accounting, private industry, government, non-profits, and other. The results were that 43 of the respondents (49%) chose public accounting as their original plan, 38 chose career paths in private industry accounting while 7 chose government or other occupations. This response was expected, but was not as strong as the previous literature indicated.

A comparison of their original choices with actual current jobs found that approximately 53% (23 individuals) stayed with their original plan of public accounting. Those 38 respondents who chose private industry as their first career choice included 36 working in

private industry while only two were working in public accounting. The results for the seven who had chosen government or another area indicated that six chose private industry and one chose public accounting at the time of the survey. None of the respondents chose non-profits as a career plan.

Frequency Percent Row pct	ACTUAL		
Column pct	Public	Private	
•	Acctg	Industry	Total
PLAN			÷
Public	23	20	j 43
Accounting	26.14	22.73	48.86
	53.49	46.51	
	88.46	32.26	
		t	+
Private	2	36	38
Industry	2.27	40.91	43.18
	5.26	94.74	l
	7.69	58.06	
	1	t	
Gov't and	1	6	7.05
Other	1.14	6.82	7.95
	14.29	85.71	1
	3.85	9.68	Į.
Total	26	62	88
TOTAL	29.55	70.45	
	29.00	/W.45	100.00

The breakdown by age showed that 20 traditional and 23 non-traditional students chose public accounting as their original plan. The 38 who chose private industry, when analyzed by age included 23 in the 24 and younger group while 15 were 25 or older. The probability that this distribution occurred by chance was 18.6%, showing that the null hypothesis should be accepted. There is no relationship between age at the time of entering accounting and original career plan for

this sample. However, it is interesting to note that more than half of those who chose public accounting as their original career choice were age 25 or older when entering the profession. This would indicate that older students are not hesitant to choose public accounting as a goal.

Frequency Percent Row pct			
Column pct	24 or	25 or	
•	Younger	Older	Total
PLAN			÷
Public	20	23] 43
Accounting	22.73	26.14	48.86
	46.51	53.49	
	40.82	58.97	
Private	23	15	38
Industry	26.14	17.05	43.18
-	60.53	39.47	
	46.94	38.46	
Gov't and	6	 1	+ 7
Other	6.82	1.14	7.95
	85.71	14.29	
	12.24	2.56	
Total	49	39	+ 88
	55.68	44.32	100.00

Ho: There is no relationship between age group and who influenced career choices. The questionnaire asked "Who most influenced your career choice" with the options of family, professors, peers, acquaintances in the accounting profession and other. The Frequency Tables in Appendix 2 show that the responses were 16 (18%) for professors, 15 (17%) for family, 12 (14%) for acquaintances in the accounting profession, and 9 (10%) for peers. Thirty-six (41%) chose the "other" category. These respondents listed a variety of other

influences all of which basically fit into three categories; 1) self assessment, 2) current or previous job/employer, and 3) career counseling or previous course work. Included in the first category, self assessment, 21 individuals expressed influences such as personal aptitude and skill, evaluation of job opportunities, interest in the subject, and geographical job mobility. Seven of the "others" fit into the second category, current or previous job/employer. Other courses or career counseling influenced five individuals. Three respondents had no clear influence.

In this case the chi-square test showed that the null hypothesis There is a relationship between age and who should rejected. influenced an individual's career choice. The individuals with the more traditional backgrounds responded with 1) Other (13), 2) Professors (11), 3) Family (10), 4) Acquaintances in the profession 5) Peers (7). Those non-traditional individuals aged 25 or older (8). when entering accounting responded with 1) Other (23), 2) Family and Professors (5 each), 3) Acquaintances in the profession (4), and 4) Peers (2). The responses for the 24 or younger group were more evenly distributed among the influences listed. However, 64% of the 25 or older age group responded with "other". This should indicate that those who entered the accounting profession at the younger age were influenced more often by traditional means than those who were older when entering the profession. The probability of this distribution occurring by chance was 4%.

TABLE 9
SUMMARY OF RESULTS FROM CHI-SQUARE TESTS

Test	Probability	Results
Age group vs Career choice	.035	reject null
Age group vs Gender	NS	accept null
Career choice vs Gender	NS	accept null
Age group vs Marital status	.002	reject null
Career choice vs Marital status	NS	accept null
Age group vs Degree emphasis	.001	reject null
Career Choice vs 2nd Bachelors	NS	accept null
Career Choice vs Master's Degree	NS	accept null
Age group vs Reasons for taking accounting classes	NS	reject null
Age group vs Original career plan	NS	accept null
Age group vs Who influenced career choices	.044	reject null
Age group vs Changing choices while taking classes	ns ns	accept null
Age group vs Changing choices while interviewing	NS	accept null
Age group vs Changing choices while working in first job	e NS	accept null

NS = not significant

Ho: There is no relationship between age group and gender. The frequency tables in Appendix 2 show that there were 29 female respondents to the survey and 59 males with mean ages of 26 and 25 respectively. The chi-square test found no significant relationship between age group and gender with a 69.7% probability that this age distribution would occur by chance. Therefore the null hypothesis should be accepted.

Ho: There is no relationship between career choice and gender. The 29 females consisted of 11 working in public accounting and 18 working in private industry. The 58 males included 15 in public accounting and 43 in private industry. Again, the chi-square test showed no relationship between gender and career choice, accepting the null hypothesis. The probability of this distribution occurring by chance was 24.6%.

Ho: There is no relationship between age group and marital status. There were 65 married and 23 single respondents to the questionnaire. The mean age of the married respondents was 26 while that of the single respondents was 23. The chi-square test showed that the null hypothesis should be rejected. There is a relationship between age group and marital status. Obviously, the individuals that were older at the time of their first accounting job were more likely to be married than single. The probability that this age distribution would occur by chance was .2%.

Ho: There is no relationship between career choice and marital status. There were 18 married individuals working in public accounting and 46 in private industry. The single respondents included eight in public accounting and 15 in private industry. The results of this test also showed that there is no relationship between marital status and career choice with a probability of 55%.

Ho: There is no relationship between age group and degree emphasis. The responses to the variable "area of emphasis" in the Bachelor's degree category were grouped as "accounting" or "non-accounting" for this analysis.

Frequency			
Percent	24 05	25 04	
Row pct	24 or	25 or	
Column pct	Younger	Older	Total
Accounting	40	19	- 59
	45.45	21.59	67.05
	67.80	32.20	0.620
	81.63	48.72	
	01.03	40.72	
Business or	8	9	17
Finance	9.09	10.23	19.32
rijance			19.32
	47.06	52.94	
	16.33	23.08	
Other	1	11	12
other	_		
	1.14	12.50	13.64
	8.33	91.67	
	2.04	28.21	
Total	49	+ 39	F 88
iutai			
	55.68	44.32	100.00

The 59 individuals who had degrees in accounting included 40 in the traditional group, 24 or younger, and 19 in the non-traditional

group. The remaining 29 respondents had bachelor's degrees in fields other than accounting. Twenty of these were 25 or older when they entered the accounting profession. Eight of those 24 or younger majored in finance or business and one majored in social science.

The chi-square test resulted in rejecting the null hypothesis indicating that there is a relationship between age group and bachelor's degree emphasis. The probability for this test was .1%, a very strong indication of the relationship. This result is not surprising since those who did not major in accounting and had to go back for additional classes would be older when entering the profession than the original accounting majors. As expected, the mean age of those who had a bachelor's degree in accounting was 24. Those who had a bachelor's degree in a field other than accounting had a mean age of 29 at the time of their first accounting job.

is no relationship between career choice and second Ho: There bachelor's degree. This test was intended to determine if individuals who went back for a second bachelor's degree chose one field of accounting over another. Only nine of the respondents had a second bachelor's degree. Eight of these degrees were in accounting and one Three chose public accounting and six chose private was in mining. The probability of random distribution of 79.3% strongly industry. suggested that there is no relationship between career choice and a second bachelor's thus accepting the null Those hypothesis. respondents with a second bachelor's degrees did not choose one field of accounting over another.

There is no relationship between career choice and Master's Ho: degree. A test of career choice to Master's degree was also performed with similar intent as with the second bachelor's. Sixteen respondents were enrolled in a Master's program with 13 attaining degrees. Accounting was chosen as an area of emphasis by five of those who graduated, six chose finance, one each chose health care and tax. Private industry accounting was chosen as a career by 13 of the 16 enrolled in a Master's program. Only three worked in public accounting. The probability of this distribution occurring by chance was 29.5% from the chi-square test. This null hypothesis was also There is no relationship between career choice and Master's accepted. degree meaning again that individuals enrolled in a master's program did not choose one career path over the other.

Ho: There is no relationship between age group and reason for taking accounting classes. According to the results of the chi-square test, the null hypothesis should be accepted; all age groups responded to this question the same. There was an 89.3% chance that this distribution of responses occurred by chance.

The majority of respondents answered this question the same with 75% (65 individuals) choosing the option "To obtain required courses for a career in accounting." Seven respondents chose "To improve accounting skills in position held," and seven chose "To satisfy course requirements for a business degree in a field other than accounting." Comments made by the eight respondents who chose the "other" option included, 1) aptitude and interest in the classes, 2) a desire for a

professional career and marketable skills, 3) to understand the basis of business, 4) to start a business, 5) to fulfill requirements before career choice was made, 6) to obtain any degree, and 7) no accounting classes were taken. It was evident from the responses to this question that most of the 87 individuals had a career in accounting in mind when they took their accounting classes.

Ho: There is no relationship between age group and changing career choices while taking classes. The purpose of this question was to determine if individuals who were not working in their original career choice changed their minds while taking accounting classes. The total respondents who answered this question positively were 15 with 5 in the younger age group and 10 in the 25 or older group. Those responding that their goals did not change while taking classes totalled 51 with 31 in the younger group and 20 older. The chi-square probability of 6.1%, although close to the 5% maximum, shows that the null hypothesis should be accepted. These is no relationship between age group and changing career choices while taking classes.

Ho: There is no relationship between age group and changing career choices while interviewing for jobs. The responses to this option were similar to the previous one. There were 15 positive responses with seven in the 24 or younger group and eight in the 25 or older group. Those responding negatively were 27 younger and 22 older for a total of 49. This chi-square test also showed that the null hypothesis should be

accepted. The probability that this distribution could occur by chance was 72.2%.

Ho: There is no relationship between age group and changing careers while working in first job. Again, the null hypothesis should be accepted according to the results of the chi-square test with a probability of 56.3%. This was the most popular explanation for changing career choices with 30 positive responses. These were split evenly between the two age groups with 15 each. However, the negative responses still dominated. There were 43 negative responses with 24 in the traditional age group and 19 in the non-traditional group.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS FOR FUTURE STUDIES

This is an initial study designed to draw conclusions about individuals' accounting career choices and factors that play a role in their choices. While the survey was applied on a random basis, there were no controls over the individuals who actually returned the surveys. The actual results may not apply to the population in general because of the above limitations.

Conclusions

This study tested three major hypotheses. The first was to determine if age was a factor in choosing an accounting career. The results of this study show that apparently age is a factor in career choice. The results indicate that younger graduates are more likely to be hired in private industry with a 4 to 1 relationship. On the other hand, the returning student appears to be more geared toward a career in public accounting. The literature suggests that older students are more focused and self-directed in their goals. They also achieve higher grade point averages and higher partial-pass rates on the CPA exam. These reasons, plus the fact that tedious entry level jobs are being computerized in CPA firms, lend support to the finding that CPA firms have become more interested in older accounting graduates.

The second hypothesis questioned whether there was a difference between the age groups and the reasons for their career choice. The results indicate that both age groups responded the same. The older students seem to have the same perceptions about a career in accounting as the younger students. It was assumed from the literature that the younger student would have more idealistic reasons for choosing one career path over another and that the older student would base their judgement on more realistic reasons gained from experience. This study found that perception about public and private industry accounting seem to be the same regardless of age or experience.

The third major hypothesis asked whether the reasons for choosing a career differed by career choice. It was found that prestige was the primary reason for choosing a CPA career. The public accountants perceived private industry as not having enough variety in the work and not enough opportunity. They also suggested that educators did not encourage them to pursue a career in private industry. The private industry accountants did not like the long hours and low starting salary of the CPA. They were also concerned that their personalities did not fit the CPA criteria. Other negatives of the CPA career were too much pressure, travel and too much structure. These responses support the findings in the literature that the CPA is more concerned and advancement where the managerial accountant is with status interested in a better work environment and lifestyle.

The surprising result from the survey is the number of non-traditional students who chose the CPA career based on the reasons given for their career choice. These reasons chosen reflect those of the traditional student found in the literature, but not necessarily those of the career switcher. The career switcher wanted more meaningful work which explains the response of not enough variety in private industry. However, the career switcher also wanted greater

harmony between work and personal values. This would not be expected in the CPA career choice. Perhaps these were not "career switchers" as defined in the literature, but were rather "late starters", a situation not presented in the literature.

Additional reasons written in by the CPAs indicate that this may not be their final career decision. These respondents said they chose the CPA career because they needed the CPA certification and wanted the good professional foundation that public accounting could provide. This might indicate that these individuals do not plan to stay in public accounting. The literature stated that turnover is very high in public accounting and many students do not plan on making this their final career choice.

The survey also provided information about the participants' original career plans and who influenced their career choice. Public accounting was chosen as the original career plan by 49% of the respondents. This was considerably less than the 75% cited in the literature. The results showed that 41% of the traditional students planned to enter public accounting compared to 59% of the older, non-traditional group. This could be because the older students had more definite goals while in school as stated earlier. The 30% who actually became public accountants was higher than the average of 20% stated in the literature. The higher percent was probably influenced by the higher number of older students who actually became CPAs.

There was definitely a difference between the age groups in who influenced their career choices. The 24 and younger group seemed to be influenced more by traditional means. Their responses were divided

almost evenly between self assessment, professors and family. The older group was primarily influenced by their own judgement or by their employers. The literature suggests that professors have a great influence on students' career choices. This survey showed that 22% of the younger students and only 13% of the older students actually made their choice based on their professor's influence. This would indicate that, although public accounting is stressed in accounting programs, it actually does not have that much influence on career choice. It also shows that older students are less likely to be influenced by outside sources, again, because they probably already have their goal in mind when they start the program.

Recommendations for Future Studies

As the number of older college students continues to increase, so will the number of these students choosing accounting as a career. Faculty and counselors can better serve these students and the accounting community if more studies were done to determine the older student's selection process. Educators should be made aware of the differences in motivations between younger and older accounting students. Additional studies need to focus on the motivations of the older students who enter accounting as a second career.

Many studies have looked at reasons why students choose public accounting or private industry, but these studies have not looked at age as a factor. This study determined that a relationship does exist between the ages of the respondents and their career choices. More studies need to be performed which specifically look at older student to determine if there is a significant difference in career decisions

from that of the traditional accounting student. Future studies should also focus on older students' expectations of the accounting profession compared to those of the younger students.

Interviews with accountants who entered the profession when they were older should also provide valuable information to educators. These accountants could relate whether or not their original expectations were realistic. This survey attempted to provide information on this, but the format proved to be ineffective. Knowledge of older students' expectations and the reaction of accountants to their actual work environment would help educators guide students into careers that will meet their needs.

The review of the literature strongly criticized educators and public accounting firms for influencing and almost coercing students into choosing the CPA career path over other sectors of the accounting profession. This, however, was found to be untrue for this sample. Future studies should be initiated to prove or dispel this accusation. It is common knowledge that educators do stress public accounting in class and that CPA firms do dominate the campus activities and What is not known is how much this presence recruiting process. actually influences the students career decision. Do students really know the pros and cons of the profession and are their impressions realistic? Are students pressured to made a decision based on their grades or others' expectations of them? Speculations on these questions are presented in the literature but the extent that these factors actually influence the students' decision-making processes is unknown.

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APPENDIX 1

Cover Letter

Questionnaire

Fellow Accounting Professional

There are many individuals who pursue a second career in accounting. Unfortunately, because many of these individuals do not obtain a degree in accounting, it is difficult for the University to track their career path.

By completing this survey you can provide information to Accounting educators on the background of Accountants currently in Private Industry and Public Accounting. This information will assist educators by telling them:

- What influences individuals to pursue an accounting career
- What are the differences in career paths chosen by first career versus second career Accountants, and
- 3. Did these individuals achieve their career goals.

The results of this survey will comprise my Masters Thesis as part of the requirement for a Masters in Business Administration. Please take a few minutes to complete the attached survey and return it at your earliest convenience in the enclosed envelope.

Your input is greatly appreciated.

Best Regards

Janet Swartzlander 10855 Big Horn Drive Reno, Nevada 89506

A) GENERA	AL INFORMATION			
Job Title_		-		
Company				
Years with	Current Employer	Years Wo	rking in Accounti	ng
Male/Femal	leMarri	ed/Single	Age	
Age at the	e time of first Accounting	ng job		
B) EDUCAT	TION			
	School		Area of Emphasis	
Associate				
Bachelor				
2nd Bachel	lor			
Masters				
Other				
specify ho	d not major in accounting ow you obtained your curr g. Otherwise, go to Part I was promoted /transfer	rent position of C.	with a degree oth	er than
	education in accounting	red to this p	osition but posse	33 NO LOLMAL
	While working for my cur which led to being trans (Please list classes tak	sferred/promot		
		nd took classe list classes	s which led to be	ing hired at
	Other			

C) CAREER DECISION

		inal goal while taking accounting classes? Please check the ation or provide ranking if more than one applies.
То	improv	e accounting skills in position held.
To	obtain	courses required for position held.
То	obtain	required courses for a career in accounting.
To	satisf an acco	y course requirements for a Business Degree in a field other unting.
ot	her	
Who most in one applies		d your career choice. Please <u>provide ranking</u> if more than
-		Family
-		Professors
		Peers
-		Acquaintances in the Accounting Profession
-		Other
	the fo	accounting classes, in what areas did you plan to work? llowing career choices in order of original preference if ied.
_		Public Accounting
_	-	Private Industry
_		Government
_		Non-Profits
		Other
		areer choices in the previous question, did you change your result of: (Please choose yes or no)
YES	NO	Taking classes
YES	NO	Interviewing for jobs
YES	NO	Working in first job
VES	NO	Goals did not change

IF YOU CURRENTLY ARE EMPLOYED IN A CPA FIRM, PLEASE COMPLETE SECTION D BELOW.

IF YOU ARE CURRENTLY EMPLOYED IN PRIVATE INDUSTRY SKIP SECTION D AND COMPLETE SECTION $\underline{\mathbf{E}}$ ON THE NEXT PAGE.

D) CPA CAREER SELECTION PROCESS

The following is a list of reasons for \underline{not} taking a position in private industry. Please rank them from 1 to 5 as they applied to your decision according to the following scale.

- 1 = strong influence
- 2 = some influence
- 3 = neutral
- 4 = little influence
- 5 = no influence

·		C:	irc	le	One	
1.	Too much structure	1	2	3	4	ţ
2.	Too much pressure	1	2	3	4	:
3.	Starting salary too low	1	2	3	4	į
4.	Long hours	1	2	3	4	:
5.	Travel (too much, not enough)	1	2	3	4	ţ
6.	Too old for entry level	1	2	3	4	ŗ
7.	Interviewed but did not receive offer	1	2	3	4	Ě
8.	Did not think opportunity would be as great	1	2	3	4	į
9.	Job security	1	2	3	4	(
10.	Lack of experience	1	2	3	4	:
11.	Did not feel comfortable working in changing environments	1	2	3	4	.
12.	Not enough variety in the work	1	2	3	4	1
13.	Not willing to relocate	1	2	3	4	į
14.	CPA position seemed more prestigious	1	2	3	4	Ē
15.	Was not aware of types of work available in private industry	1	2	3	4	ŗ
16.	Was not encouraged by educators to pursue a position in private industry	1	2	3	4	Ę
17.	Other reasons (Please list)	_				

THANK-YOU FOR COMPLETING THIS SURVEY. IF MORE SPACE IS NEEDED FOR ADDITIONAL COMMENTS, PLEASE USE THE BACK OF THIS PAGE.

E) NON-CPA CAREER SELECTION PROCESS

The following is a list of reasons for <u>not</u> taking a position in a CPA firm, o from changing from CPA to private industry. Please rank them from 1 to 5 as they applied to your decision according to the following scale.

	<pre>1 = strong influence 2 = some influence 3 = neutral 4 = little influence 5 = no influence</pre>	Check	one: Never work Changed fr industry	 			:	
	5 - no influence			(Circ	le	one	
1.	Too much structure			1	2	3	4	
2.	Too much pressure			1	2	3	4	
3.	Starting salary too low			1	2	3	4	
4.	Long hours			1	2	3	4	
5.	Travel (too much, not enough)			1	2	3	4	
6.	Too old for entry level			1	2	3	4	
7.	Interviewed but did not receive of	offer		1	2	3	4	
8.	Did not think opportunity would b	e as	great	1	2	3	4	;
9.	Job security			1	2	3	4	;
lø.	Lack of experience		•	1	2	3	4	ţ
11.	Did not feel comfortable working environments	in ch	anging	1	2	3	4	į
12.	Not enough variety in the work			1	2	3	4	ſ
13.	Not willing to relocate			1	2	3	4	:
14.	Grades were not high enough to sa requirements	atisfy	CPA	1	2	3	4	:
15.	Did not feel personality fit the	CPA c	riteria	1	2	3	4	
16.	Did not want to spend 2 years for requirement	CPA	experience	1	2	3	4	
17.	Other reasons (Please list)							

THANK-YOU FOR COMPLETING THIS SURVEY. IF YOU NEED MORE SPACE FOR ADDITIONAL COMMENTS, PLEASE USE THE BACK OF THIS PAGE.

APPENDIX 2

Frequency Tables
Crosstabs to Age Group
Crosstabs to Career Choice

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- JOB TITLE

	_		Cumulative	
Job Title	Frequency		Frequency	Percent
ACCOUNTANT	20	22.7	20	22.7
TREASURER	2	2.3	22	25.0
TAX SENIOR	1	1.1	23	26.1
SENIOR ACCOUNTANT	5	5.7	28	31.8
SUPERVI SOR	14	15.9	42	47.7
ACCOUNTING MANAGER	7	8.0	49	55.7
FINANCIAL ANALYST	2	2.3	51	58.0
SR INTERNAL AUDITOR	1	1.1	52	59.1
CONTROLLER	13	14.8	65	73.9
COST ACCOUNTANT	1	1.1	66	75.0
VICE PRESIDENT	2	2.3	68	77.3
DIR - TAX SERVICE	1	1.1	69	78.4
PRESIDENT	1	1.1	70	79.5
OPERATIONS MANAGER	1	1.1	71	80.7
INTERNAL AUDITOR	8	9.1	79	89.8
TAX CONSULTANT	1	1.1	80	92.9
PARTNER	1	1.1	81	92.0
AUDIT MANAGER	1	1.1	82	93.2
ASST CONTROLLER	2	2.3	84	95.5
RURAL COORDINATOR	1	1.1	85	96.6
PROJECT MANAGER	3	3.4	88	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- COMPANY NAME

Company	Frequency	Percent	Cumulative Frequency	
POWELL & SCUDDER	1	1.1	1	1.1
SIERRA PACIFIC	12	13.6	13	14.8
PANNEL, KERR, FORESTE	R 5	5.7	18	20.5
BENTLY NEVADA	5	5.7	23	26.1
MANUFACTURING	1	1.1	24	27.3
IGT	1	1.1	25	28.4
LANDS OF SIERRA	2	2.3	27	30.7
PIONEER CITIZENS	1	1.1	28	31.8
CMS MGMT CONSULTING		1.1	29	33.0
CLARKSON CO	2	2.3	31	35.2
R R DONNELLEY	1	1.1	32	36.4
ARTHUR YOUNG	3	3.4	35	39.8
DAVID HALSTEAD LTD	1	1.1	36	40.9
PORSCHE CARS	1	1.1	37	42.0
GRANT THORNTON	1	1.1	38	43.2
CUPIT OCARROLL	1	1.1	39	
GOLD DUST WEST	1	1.1	40	45.5
NEVADA PEER REVIEW	1	1.1	41	46.6
KAFOURY ARMSTRONG	2	2.3	43	48.9
PEPPERMILL	3	3.4	46	52.3
STODDARD FREEMAN WI	LLIAMS 1	1.1	47	53.4
DELOITTE HASKINS SE	LLS 5	5.7	52	59.1
ANDERSON BROCK SWAN	ISON 1	1.1	53	60.2
MATSON ISOM	2	2.3	55	62.5
PANGBORN	3	3.4	58	65.9
J C PENNEY	19	21.6	77	87.5
DOLE NUT	2	2.3	79	89.8
VICTOR RESIDENTIAL	1	1.1	80	90.9
DIAMOND AGRAINDUSTR	ey 1	1.1	81	92.0
ST MARYS	4	4.5	85	96.6
ALKOP FARMS	1	1.1	86	97.7
NEVADA NATIONAL	2	2.3	88	100.0

ACCOUNTING OCCUPATION SURVEY
FREQUENCY TABLES -- YEARS WITH CURRENT EMPLOYER

Years	Frequency	Percent	Cumulative Frequency	
-1	11	12.6	11	12.6
1	12	13.8	23	26.4
2	13	14.9	36	41.4
2 3	8	9.2	44	50.6
4	4	4.6	48	55.2
5	7	8.0	55	63.2
6	3	3.4	58	66.7
7	2	2.3	69	69.0
8	2	2.3	62	71.3
9	3	3.4	65	74.7
10	2	2.3	67	77.0
11	1	1.1	68	78.2
12	3	3.4	71	81.6
13	3	3.4	74	85.1
14	3	3.4	77	98.5
15	2	2.3	79	90.8
16	1	1.1	80	92.0
17	2	2.3	82	94.3
19	1	1.1	83	95.4
20	1	1.1	84	96.6
23	1	1.1	85	97.7
24	2	2.3	87	100.0
	_		- ·	

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES --YEARS WORKING IN ACCOUNTING

Years	Frequency	Percent	Cumulative Frequency	Cumulative Percent
-1	3	3.4	3	3.4
1	6	6.8	9	10.2
2	7	8.Ø	16	18.2
1 2 3 4	3	3.4	19	21.6
4	4	4.5	23	26.1
5	9	10.2	32	36.4
6	1	1.1	33	37.5
7	2	2.3	35	39.8
8	9	10.2	44	50.0
9	2	2.3	46	52.3
10	4	4.5	50	56.8
11	2	2.3	52	59.1
12	4	4.5	56	63.6
13	3	3.4	59	67.0
14	3 2 2	2.3	61	69.3
15	2	2.3	63	71.6
16	5	5.7	68	77.3
17	5	5.7	73	83.0
18	1	1.1	74	84.1
19	4	4.5	78	88.6
21	1	1.1	79	89.8
22	1	1.1	8Ø	90.9
23	2	2.3	82	93.2
24		3.4	85	96.6
28	3 2	2.3	87	98.9
33	1	1.1	88	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- GENDER

			Cumulative Frequency	Percent
FEMALE	29	33.0	29	33.0
MALE	59	67.0	88	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- MARITAL STATUS

			Frequency	Cumulative Percent
MARRIED	65	73.9	65	73.9
SINGLE	23	26.1	88	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- CURRENT AGE

Age	Frequency	Percent	Cumulative Frequency	Cumulative Percent
22	2	2.3	2	2.3
23	2	2.3	4	4.5
24	2	2.3	6	6.8
25	4	4.5	10	11.4
26	3	3.4	13	14.8
27	4	4.5	17	19.3
28	4	4.5	21	23.9
29	2	2.3	23	26.1
3Ø	5	5.7	28	31.8
31	5	5.7	33	37.5
33		3.4	36	40.9
34	3 3	3.4	39	44.3
35	1	1.1	40	45.5
36	1	1.1	41	46.6
37	5	5.7	46	52.3
38	5	5.7	51	58.0
39	5	5.7	56	63.6
40	5	5.7	61	69.3
41	6	6.8	67	76.1
42	2	2.3	69	78.4
43	2	2.3	71	80.7
44	2	2.3	73	83.0
45	1	1.1	74	84.1
47	2	2.3	76	86.4
48	6	6.8	82	93.2
49	1	1.1	83	94.3
50	2	2.3	95	96.6
55	1	1.1	86	97.7
57	1	1.1	87	98.9
58	1	1.1	88	100.0

ACCOUNTING OCCUPATION SURVEY
FREQUENCY TABLES -- AGE AT THE TIME OF FIRST ACCOUNTING JOB

Age	Frequency	Percent	Cumulative Frequency	Cumulative Percent
17	1	1.1	1	1.1
19	1	1.1	2	2.3
2Ø	5	5.7	7	8.0
21	7	8.0	14	15.9
22	18	20.5	32	36.4
23	. 8	9.1	40	45.5
24	9	10.2	49	55.7
25	9	10.2	58	65.9
26	6	6.8	64	72.7
28	3	3.4	67	76.1
29	7	8.0	74	84.1
3Ø	2	2.3	76	86.4
31	3	3.4	79	89.8
32	1	1.1	80	90.9
33	1	1.1	81	92.0
34	1	1.1	82	93.2
36	4	4.5	86	97.7
45	1	1.1	87	98.9
48	1	1.1	88	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- ASSOCIATE DEGREE

			Cumulative Frequency	Percent
Associate Degree	16	100.0	16	100.0

Frequency Missing = 72

School	Frequency	Percent	Cumulative Frequency	Cumulative Percent
MOORPARK COLLEGE	1	6.2	1	6.2
YUBA COLLEGE	2	12.5	3	18.8
COL OF SAN MATEO	1	6.2	4	25.0
SINCLAIR COMM COL	1	6.2	5	31.3
TMCC	2	12.5	7	43.7
COL OF THE REDWOODS	3 1	6.2	8	50.0
CONTRA COSTA	1	6.2	9	56.2
MIAMI DADE COM COL	1	6.2	10	62.5
VICTORIA COLLEGE	1	6.2	11	68.7
EL CAMINO JR COL	1	6.2	12	75 . Ø
CHABOT COL HAYWARD	1	6.2	13	81.2
PALOMA JR COL	1	6.2	14	87.5
SANTA ROSA JR COL	1	6.2	15	93.7
PENINSULA COMM COL	1	6.2	16	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- ASSOCIATE DEGREE

Date of Degree	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1954		6.2	1	6.2
1962	ī	6.2	2	12.5
1970	ī	6.2	3	18.8
1971	1	6.2	4	25.0
1974	1	6.2	5	31.3
1975	2	12.5	7	43.7
1977	1	6.2	8	50.0
1978	2	12.5	10	62.5
1979	1	6.2	11	68.7
1980	3	18.8	14	87.5
1984	2	12.5	16	100.0

Frequency Missing = 72

Area of Emphasis	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ACCOUNTING	7	43.7	<u></u> 7	43.7
BUSINESS ADMIN	4	25.0	11	68.7
DATA PROCESSING	2	12.5	13	81.2
GENERAL	2	12.5	15	93.7
X RAY TECHNICIAN	1	6.2	16	100.0

Frequency Missing = 72

Age Upon Graduation	Frequency	Percent	Cumulative Frequency	Cumulative Percent
19	2	12.5	2	12.5
29	6	37.5	8	50.0
21	1	6.2	9	56.2
22	1	6.2	10	62.5
23	2	12.5	12	75 . Ø
24	1	6.2	13	81.2
25	1	6.2	14	87.5
27	1	6.2	15	93.7
34	1	6.2	16	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- BACHELOR'S DEGREE

			Cumulative Frequency	Percent
Bachelor's Degree	88	100.0	88	100.0

			Champal a tail and	Complete in
School	Frequency	Percent		Cumulative Percent
CSU CHICO	11	12.6	11	12.6
LINFIELD COLLEGE	1	1.1	12	13.8
UNR	26	29.9		43.7
U OF MONTANA	2	2.3	40	46.0
UNLV	2	2.3	42	48.3
U OF N DAKOTA	1	1.1	43	49.4
U OF WISCONSIN	2	2.3	45	51.7
CSU NORTHRIDGE	2	2.3	47	54.0
SAN FRANCISCO ST	2	2.3	49	56.3
MOORHEAD STATE U	1	1.1	50	57.5
U OF COLORADO	1	1.1	51	58.6
WRIGHT STATE U	1	1.1	52	59.8
URBANA UNIV	1	1.1	53	60.9
U OF OREGON	1	1.1	54	62.1
OKLAHOMA STATE	1	1.1	55	63.2
BRIGHAM YOUNG	1	1.1	56	64.4
WHITTIER COLLEGE	1	1.1	57	65.5
FLORIDA INTER U	1	1.1	58	66.7
MARQUETTE UNIV	1	1.1	59	67.8
BOISE STATE	1	1.1	6Ø	69.0
U OF TEXAS	1	1.1	61	70.1
SOUTHERN OREGON	1	1.1	62	71.3
ST CLOUD STATE U	1	1.1	63	72.4
CLARMONT MCKENNA	1	1.1	64	73.6
U OF WASHINGTON	1	1.1	65	74.7
ST MARYS COLLEGE	1	1.1	66	75.9
U OF NOTRE DAME	1	1.1	67	77.0
BOSTON UNIV	1	1.1	68	78.2
SAN DIEGO STATE	1	1.1	69	79.3
U OF UTAH	1	1.1	70	80.5
U OF NEBRASKA	1	1.1	71	81.6
OREGON STATE U	1	1.1	72	82.8
MARYCREST COLLEGE	1	1.1	73	83.9
WESTERN WASHINGTON	1	1.1	74	85.1
GEORGIA TECH	1	1.1	75	86.2
SPENCERIAN BUSINESS	5 1	1.1	76	87.4
MANKATO STATE	1	1.1	77	88.5
BERCA	ī	1.1	78	89.7
FRANKLIN UNIV	2	2.3	80	92.0
TENNESSEE STATE	1	1.1	81	93.1

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- BACHELOR'S DEGREE

School (cont.)	Frequency	Percent	Cumulative Frequency	Cumulative Percent
UNIV OF GEORGIA	1	1.1	82	94.3
OSHKOSH STATE U	1	1.1	83	95.4
CAPITAL UNIVERSITY	2	2.3	85	97.7
PENN STATE	1	1.1	86	98.9
TEXAS TECH	1	1.1	87	100.0

Frequency Missing = 1

Date of Degree	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1955	1	1.1	1	1.1
1958	1	1.1	2	2.3
1959	1	1.1	3	3.4
1961	1	1.1	4	4.5
1963	2	2.3	6	6.8
1964	1	1.1	7	8.0
1965	4	4.5	11	12.5
1967	1	1.1	12	13.6
1968	3	3.4	15	17.0
1969	4	4.5	19	21.6
1970	2	2.3	21	23.9
1971	3	3.4	24	27.3
1972	7	8.0	31	35.2
1973	2	2.3	33	37.5
1974	1	1.1	34	38.6
1975	1	1.1	35	39.8
1976	1	1.1	36	40.9
1977	2	2.3	38	43.2
1978	4	4.5	42	47.7
1979	3	3.4	45	51.1
1980	5	5.7	5Ø	56.8
1981	4	4.5	54	61.4
1982	3	3.4	57	64.8
1983	5	5.7	62	70.5
1984	5	5.7	67	76.1
1985	4	4.5	71	80.7
1986	8	9.1	7 9	89.8
1987	6	6.8	85	96.6
1988	3	3.4	88	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- BACHELOR'S DEGREE

Area of Emphasis	Frequency	Percent		Cumulative Percent
ACCOUNTING	59	67.0	59	67.0
BUSINESS ADMIN	3	3.4	62	70.5
TAX	1	1.1	63	71.6
INDUSTRIAL MGMT	2	2.3	65	73.9
MUSIC EDUCATION	1	1.1	66	75 . Ø
FINANCE	4	4.5	70	79.5
MARKETING	1	1.1	71	80.7
AERONAUTICAL	1	1.1	72	81.8
BUSINESS MGMT	3	3.4	75	85.2
Info systems	1	1.1	76	86.4
ENGLISH	1	1.1	77	87.5
HOME ECONOMICS	1	1.1	78	98.6
POLITICAL SCIENCE	1	1.1	79	89.8
MINING	1	1.1	80	90.9
SOCIAL SCIENCE	1	1.1	81	92.0
BUSINESS ECONOMICS	1	1.1	82	93.2
ELECTRICAL ENGIN	1	1.1	83	94.3
PSYCHOLOGY	1	1.1	84	95.5
PARA LEGAL	1	1.1	85	96.6
EDUCATION	2	2.3	87	98.9
MATH	1	1.1	88	100.0

Age upon Graduation	Frequency	Percent	Cumulative Frequency	Cumulative Percent
21	12	13.8	12	13.8
22	29	33.3	41	47.1
23	8	9.2	49	56.3
24	7	8.0	56	64.4
25	10	11.5	66	75.9
26	4	4.6	70	80.5
27	2	2.3	72	82.8
28	2	2.3	74	85.1
29	2	2.3	76	87.4
31	2	2.3	78	89.7
33	1	1.1	79	90.8
34	1	1.1	80	92.0
3 5	2	2.3	82	94.3
36	1	1.1	83	95.4
37	1	1.1	84	96.6
39	1	1.1	85	97.7
45	1	1.1	86	98.9
50	1	1.1	87	100.0
	Frequ	ency Mis	sing = 1	

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- SECOND BACHELOR'S DEGREE

	requency		Frequency	Cumulative Percent
None	79	89.8	79	89.8
2nd Bachelor's	9	10.2	88	100.0

School	Frequency	Percent	Cumulative Frequency	Cumulative Percent
UNR	2	25.0	2	25.0
U OF MONTANA	1	12.5	3	37.5
UNLV	1	12.5	4	50.0
U OF DENVER	1	12.5	5	62.5
MARQUETTE UNIV	1	12.5	6	75.0
METROPOLITAN STATE	1	12.5	7	87.5
U OF UTAH	1	12.5	8	100.0

Date of Degree	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1969	1	11.1	1	11.1
1971	1	11.1	2	22.2
1973	1	11.1	3	33.3
1974	1	11.1	4	44.4
1979	1	11.1	5	55.6
1980	1	11.1	6	66.7
1983	2	22.2	8	88.9
1984	1	11.1	9	100.0

Area of Emphasis	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ACCOUNTING	8	88.9	8	88.9
MINING	1	11.1	9	100.3

Age upon Graduation	Frequency	Percent	Cumulative Frequency	Cumulative Percent
24	1	11.1	1	11.1
25	1	11.1	2	22.2
27	2	22.2	4	44.4
29	2	22.2	6	66.7
31	3	33.3	9	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- MASTER'S DEGREE

,	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Master's	16	18.2	16	18.2
none	72	81.8	88	100.0

School	Frequency	Percent	Cumulative Frequency	Cumulative Percent
CSU CHICO	1	6.2	1	6.2
UNR	1	6.2	2	12.5
GOLDEN GATE	4	25.0	6	37.5
CENTRAL MICHIGAN	2	12.5	9	50.0
U OF OREGON	1	6.2	9	56.2
U OF OKLAHOMA	1	6.2	10	62.5
MARQUETTE UNIV	1	6.2	11	68.7
USC	1	6.2	12	75.0
UCLA	1	6.2	13	81.2
GEORGIA TECH	1	6.2	14	87.5
APPALACIAN STATE	1	6.2	15	93.7
RUTGERS	1	6.2	16	100.0

Frequency Missing = 72

Date of Degree	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1925	1	7.1	1	7.1
1967	1	7.1	2	14.3
1972	1	7.1	3	21.4
1975	1	7.1	4	28.6
1976	1	7.1	5	35.7
1977	1	7.1	6	42.9
1978	1	7.1	7	50.0
1985	1	7.1	8	57.1
1987	2	14.3	10	71.4
1988	3	21.4	13	92.9
1989	1	7.1	14	100.0

Frequency Missing = 74

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- MASTER'S DEGREE

Area of Emphasis	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ACCOUNTING	5	33.3	5	33.3
TAX	1	6.7	6	40.0
HEALTH CARE	1	6.7	7	46.7
FINANCE	6	40.0	13	86.7
NO DEGREE	2	13.3	15	100.0

Frequency Missing = 73

Age upon Graduation	Frequency	Percent	Cumulative Frequency	Cumulative Percent
25	1	8.3	1	8.3
26	2	16.7	3	25.0
27	2	16.7	5	41.7
28	1	8.3	6	50.0
30	2	16.7	8	66.7
33	1	8.3	9	75.0
38	1	8.3	10	83.3
40	1	8.3	11	91.7
57	1	8.3	12	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- OTHER EDUCATION

	Frequency	Percent	_	Cumulative Percent
Other	7	100.0	7	100.0

School	Frequency	Percent	Cumulative Frequency	Cumulative Percent
UNR	1	33.3	1	33.3
UCLA	1	33.3	2	66.7
OHIO STATE	1	33.3	3	100.0

Date of Degree	Frequency	Percent	Cumulative Frequency	Cumulative Percent
NO DEGRE	E 4	57.1	4	57.1
1973	. 1	14.2	5	71.4
1974	1	14.2	6	85.7
1983	1	14.2	7	100.0

Area of Emphasis			Cumulative Frequency	Percent
CPA	3	42.9	3	42.9
ACCTG CLASSES	4	57.1	7	100.0

Age upon Graduation	Frequency	Percent	Cumulative Frequency	Cumulative Percent
25	1	20.0	1	20.0
26	1	20.0	2	40.0
27	1	20.0	3	60.0
31	1	20.0	4	80.0
37	1	20.0	5	100.0

Frequency Missing = 83

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES

"If you did not major in accounting but hold an accounting position, please specify how you obtained your current position with a degree other than accounting"

F			Frequency	Cumulative Percent
OTHER RETURNED TO COLLEGE	9	75.0 25.0	9 12	75.0 100.0

Frequency Missing = 76

"What was your original goal while taking accounting classes?"

	Frequency	Percent	Cumulative Frequency	Cumulative Percent
OBTAIN REQUIRED COURSES FOR A CAREER IN ACCOUNTING	65	74.7	65	74.7
IMPROVE ACCOUNTING SKILLS IN POSITION HELD	n 7	8.0	72	82.8
OTHER	8	9.2	80	92.0
SATISFY REQUIREMENTS FOR DEGREE IN ANOTHER FIELD	7	8.0	87	100.0

Frequency Missing = 1

"Who most influenced your career choice"

	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ACQUAINTANCES IN THE ACCOUNTING PROFESSION	12	13.6	12	13.6
PEERS	9	10.2	21	23.9
FAMILY	15	17.0	36	40.9
OTHER	36	40.9	72	81.8
PROFESSORS	16	18.2	88	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES

	Frequency	Percent	Cumulative Frequency	Cumulative Percent
GOVERNMENT	3	3.4	3	3.4
PRIVATE INDUSTRY	38	43.2	41	46.6
OTHER	4	4.5	45	51.1
PUBLIC ACCOUNTING	43	48.9	88	100.0

"Referring to the career choices in the previous question, did your career choice change as a result of:"

Taking Classes			Cumulative Frequency	Percent
NO	51	77.3	51	77.3
YES	15	22.7	66	100.0

Frequency Missing = 22

Interviewing for Jobs	1 4	Percent		Percent
NO	49	75.4	49	75.4
YES	16	24.6	65	100.0

Frequency Missing = 23

Working in First Job	• •		Cumulative Frequency	Percent
NO	44	59.5	44	59.5
YES	39	40.5	74	100.0

Frequency Missing = 14

Goals Did Not Change			Cumulative Frequency	Percent
NO	31	46.3	31	46.3
YES	36	53.7	67	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES --CAREER CHOICE

Actual Career Choice			Cumulative Frequency	Percent
PUBLIC ACCOUNTING	26	29.5	26	29.5
PRIVATE INDUSTRY	62	70.5	88	130.0

"The following is a list of reasons for \underline{not} taking a position in private industry. Please rank them from 1 to 5 as they apply to your decision according to the following scale."

l = strong influence

2 = some influence

3 = neutral

4 = little influence

5 = no influence

Too Much Structure	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	10	12.0	10	12.0
2	15	18.1	25	30.1
3	2Ø	24.1	45	54.2
4	14	16.9	59	71.1
5	24	28.9	83	100.0

Frequency Missing = 5

Too Much Pressure	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	12	14.3	12	14.3
2	8	9.5	20	23.8
3	2ð	23.8	40	47.6
4	14	16.7	54	64.3
5	30	35.7	84	100.0

Frequency Missing = 4

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- CAREER CHOICE

Starting Salary Too Low	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	11	13.1	11	13.1
2	9	10.7	20	23.8
3	25	29.8	45	53.6
4	13	15.5	58	69.0
5	26	31.0	84	100.0

Frequency Missing = 4

Long Hours	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	19	11.9	10	11.9
2	17	20.2	27	32.1
3	22	26.2	49	58.3
4	8	9.5	57	67.9
5	27	32.1	84	100.0

Frequency Missing = 4

Travel	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	7	8.4	7	8.4
2	12	14.5	19	22.9
3	25	30.1	44	53.₽
4	13	15.7	57	68.7
5	26	31.3	83	100.0

Too Old For Entry Level	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	11	13.3	11	13.3
2	6	7.2	17	20.5
3	10	12.Ø	27	32.5
4	9	10.8	36	43.4
5	47	56.6	83	100.0

Frequency Missing = 5

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- CAREER CHOICE

Interviewed, No Offer	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	4	5.0	4	5.0
2	8	10.0	12	15.0
3	9	11.3	21	26.3
4	7	8.8	28	35.0
5	52	65.0	80	100.0

Frequency Missing = 8

Opportunity Not As Great	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	18	21.7	18	21.7
2	11	13.3	29	34.9
3	19	22.9	48	57.8
4	15	18.1	63	75.9
5	20	24.1	83	100.0

Frequency Missing = 5

Job Security	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	6	7.2	6	7.2
2	8	9.6	14	16.9
3	33	39.8	47	56.6
4	.13	15.7	60	72.3
5	23	27.7	83	100.0

Frequency Missing = 5

Lack of Experience	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	8	9.6	8	9.6
2	12	14.5	20	24.1
3	24	28.9	44	53.0
4	7	8.4	51	61.4
5	32	38.6	83	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- CAREER CHOICE

Not Comfortable in Changing Environment	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	5	6.0	5	6.0
2	6	7.2	11	13.3
3	13	15.7	24	28.9
4	15	18.1	39	47.0
5	44	53.0	93	100.0

Frequency Missing = 5

Not Enough Variety In The Work	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	14	16.9	14	16.9
2	18	21.7	32	38.6
3	16	19.3	48	57.8
4	9	10.8	57	68.7
5	26	31.3	83	100.0

Frequency Missing = 5

Not Willing To Relocate	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	6	7.2	6	7.2
2	8	9.6	14	16.9
3	. 23	27.7	37	44.6
4	8	9.6	45	54.2
5	38	45.8	83	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- CAREER CHOICE CHOICES RELATING TO CPA SELECTION

CPA Seemed More Prestigious	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	7	26.9	7	26.9
2	12	46.2	19	73.1
3	3	11.5	22	84.6
5	4	15.4	26	100.0

Frequency Missing = 62

Was Not Aware of Work Available in Private Industry	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	1	3.8	1	3.8
2	5	19.2	6	23.1
. 3	5	19.2	11	42.3
4	4	15.4	15	57.7
5	11	42.3	26	100.0

Frequency Missing = 62

Not Encouraged by Educators to Pursue Job in Private Industry	y Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	1	3.8	1	3.8
2	9	34.6	10	38.5
3	4	15.4	14	53.8
4	2	7.7	16	61.5
5	10	38.5	26	100.0

Frequency Missing = 62

			Cumulative Frequency	Percent
Other Reasons	35	100.0	35	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES -- CAREER CHOICES CHOICES RELATING TO PRIVATE INDUSTRY SELECTION

Grades Not High Enough for CPA		Frequency	Percent	Cumulative Frequency	Cumulative Percent
	1	5	8.6	5	8.6
	2	5	9.6	10	17.2
	3	10	17.2	20	34.5
	4	4	6.9	24	41.4
	5	34	58.6	58	100.0

Frequency Missing = 30

Personality did not Fit CPA criteria	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	9	15.8	9	15.8
2	15	26.3	24	42.1
3	12	21.1	36	63.2
4	7	12.3	43	75.4
5	14	24.6	57	100.0

Frequency Missing = 31

CPA Experience Requirement	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	7	12.3	7	12.3
2	6	10.5	13	22.8
3	11	19.3	24	42.1
4	7	12.3	31	54.4
5	26	45.6	57	100.0

Frequency Missing = 31

	Frequency	Percent	Cumulative Frequency	Cumulative Percent
CHANGED FROM CPA TO PRIVATE INDUSTRY	17	27.9	17	27.9
NEVER WORKED FOR CPA FIRM	44	72.1	61	100.0

ACCOUNTING OCCUPATION SURVEY FREQUENCY TABLES --AGE GROUPS

	Frequency	Percent	Cumulative Frequency	Cumulative Percent
24 OR YOUNGER	49	55.7	49	55.7
25 OR OLDER	39	44.3	88	100.0

DEGREE EMPHASIS -- 1ST BACHELOR'S

	Frequency	Percent	Cumulative Frequency	Cumulative Percent
ACCOUNTING	59	67.0	59	67.0
NON-ACCOUNTI		33.0	88	100.0

TABLE OF JOB TITLE BY AGE GROUP

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
ACCOUNTANT	9 10.23 45.00 18.36	11 12.50 55.00 28.21	20 22.73
TREASURER	2 2.27 100.00 4.09	0 0.00 0.00 0.00	2 2.27
TAX SENIOR	0.00 0.00 0.00 0.00	1 1.14 100.00 2.56	1 1.14
SENIOR ACCOUNTANT	3 3.41 60.00 6.12	2 2.27 40.00 5.13	5 5.68
SUPERVISOR	10 11.36 71.43 20.41	4 4.55 28.57 10.26	14 15.91
ACCOUNTING MANAGER	5 5.68 71.43 10.20	2 2.27 28.57 5.13	7 7 . 95
FINANCIAL ANALYST	1 1.14 50.00 2.04	1 1.14 50.00 2.56	2 2.27
Total (Continued)	49 55 . 68	39 44.32	88 100.00

TABLE OF JOB TITLE BY AGE GROUP

Frequency Percent			
Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
SR INTERNAL AUDITOR	1.14	Ø.00	1 1.14
	100.00	0.00 0.00	
	Z.D4	0.00 	•
CONTROLLER	5.68	9 . 09	13 14.77
	38.46	61.54	± • • • •
4 - 4 - 7 - 7 - 7 - 7 - 4 - 4 - 4 - 4 -	10.20	20.51	•
COST ACCOUNTANT	0	1	1
	0.00 0.00	1.14 100.00	1.14
	0.00	2.56	
VICE PRESIDENT	2	0	2
	2.27	0.00 0.00	2.27
	100.00	0.00	
DIRECTOR OF	+ Ø	+ 1	1
TAX SERVICES	0.00	1.14	1.14
	0.00 0.00	100.00 2.56	
	<u> </u>	+	<u> </u>
PRESIDENT	1.14	0.00	1.14
	100.00	0.00	1.17
	2.04	0.00	
OPERATIONS	1	Ø	1
MANAGER	1.14	0.00 0.00	1.14
	2.04	0.00	
Total	+ 49	+ 39	⊦ 88
	55.68	44.32	100.00
(Continued)			

TABLE OF JOB TITLE BY AGE GROUP

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR	Total
INTERNAL AUDITOR	6 6.82 75.00 12.24	2 2.27 25.00 5.13	8 9.09
TAX CONSULTANT	0 0.00 0.00 0.00	1 1.14 100.00 2.56	1 1.14
PARTNER	0 0.00 0.00 0.00	1 1.14 100.00 2.56	1.14
AUDIT MANAGER	0 0.00 0.00 0.00	1 1.14 100.00 2.56	1.14
ASSISTANT CONTROLLER	1 1.14 50.00 2.04	1 1.14 50.00 2.56	2 2.27
RURAL COORDINATOR	0.00 0.00 0.00	1 1.14 100.00 2.56	1.14
PROJECT MANAGER	2 2.27 66.67 4.08	1 1.14 33.33 2.56	3 3.41
Total	49 55.68	39 44.32	88 100.00

TABLE	OF COMPAN	NY BY AGE	GROUP
Frequency			
Percent			
Row Pct	24 OR	25 OR	
Col Pct	YOUNGER	OLDER	Total
	·	 	•
POWELL & SCUDDER	Ø	1 1	1
	0.00	1.14	1.14
	0.00	100.00	4017
	0.00	2.56	
	שש.ש	2.50	
	1		
SIERRA PACIFIC	10	2	12
	11.36	2.27	13.64
	83.33	16.67	
	20.41	5.13	
	+	+	-
PANNEL KERR	3	2	5
FORSTER	3.41	2.27	5.68
	60.00	40.00	
•	6.12	5.13	
	 		! }
BENTLY NEVADA	ļ. 3	1 2	5
	3.41	2.27	5.68
	60.00	40.00	3.00
	6.12	5.13	
	0.12	2.13	
ANNUES COURT INC	/	l a	7
MANUFACTURING		0 00	1
	1.14	0.00	1.14
	100.00	0.00	
	2.04	0.00	
	+	t	
IGT	j ø	1	1
	0.00	1.14	1.14
	0.00	100.00	
	0.00	2.56	
	÷	+	-
LANDS OF SIERRA	1	1	2
	1.14	1.14	2.27
	50.00	50.00	
	2.04	2.56	ĺ
	+	+	! -
PIONEER CITIZENS	i ø	1	1
	0.00	1.14	1.14
	0.00	100.00	1.17
	0.00	2.56	}
	שש•ש	1 2.50	<u> </u>
maka1	49	7- -	മര
Total		39	100 00
10 m to 1 m m 21	55.68	44.32	100.00
(Continued)			

	OF COMPANY	BY AGE C	GROUP
Frequency Percent Row Pct	24 OR	25 OR	
Col Pct	YOUNGER	OLDER	Total
CMS MANAGEMENT CONSULTING	0.00 0.00 0.00 0.00	1 1.14 100.00 2.56	1.14
CLARKSON CO	1 1.14 50.00 2.04	1 1.14 50.00 2.56	2 2.27
R R DONNELLEY	1.14 1.00.00 2.04	0 0.20 0.00 0.00	1.14
AUTHUR YOUNG	2 2.27 66.67 4.08	1 1.14 33.33 2.56	3.41
DAVID HALSTEAD	1 1.14 100.00 2.04	0 0.00 0.00 0.00	1 1.14
PORSCHE CARS	0 0.02 0.00 0.00	1 1.14 100.00 2.56	1.14
GRANT THORNTON	1 1.14 100.00 2.04	0.00 0.00 0.00 0.00	1.14
CUPIT OCARROLL	1 1.14 100.00 2.04	0 0.00 0.00 0.00	1.14
Total (Continued)	49 55.68	39 44.32	88 100.00

	COMPANY	BY AGE GR	KOUP
Frequency			
Percent Row Pct	24 OR	25 OR	
Col Pct	YOUNGER	OLDER	Total
COI FCL	LOCKCEK	CEDER	L
GOLD DUST WEST	Ø	1	1
GOLD DOOL WEST	0.00	1.14	1.14
	0.00	100.00	1.11
	0.00	2.56	
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2.50	.
NEVADA PEER	1	Ø	1
REVIEW	1.14	0.00	1.14
	100.00	0.00	
	2.04	0.00	
	+		<u> </u>
KAFOURY	Ø	2	2
ARMSTRONG	0.00	2.27	2.27
	0.00	100.00	
	0.00	5.13	
	+		•
PEPPERMILL	2	1	3
	2.27	1.14	3,41
	66.67	33.33	
	4.08	2.56	
STODDARD FREEMAN	+ Ø	1) 1
SIODDARD FREEMAN	0.00	1.14	1.14
	0.00	100.00	1.14
	0.00	2.56	
	0.00	2.30	 -
DELOITTE HASKINS	1	4	5
	1.14	4.55	5.68
	20.30	80.00	Ì
	2.04	10.26	
			-
ANDERSON BROCK	Ø	1	1
SWANSON	0.00	1.14	1.14
	0.00	100.00	
	0.00	2.56	
MARCON I COM	† 1	+ i 1	t 1 1
MATSON ISOM	1.14	1.14	2.27
		50.00	2.21
	50.00	4	
****	2.04	2.56	1
Total	49	39	88
	55.68	44.32	100.00
(Continued)			
,			

Frequency Percent			
Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
PANGBORN	0 0.00 0.00 0.00	3 3.41 100.00 7.69	3 3.41
J C PENNEY	14 15.90 73.68 28.57	5 5.68 26.32 12.82	19 21.59
DOLE NUT	1 1.14 50.00 2.04	1 1.14 50.00 2.56	2 2.27
VICTOR RESIDENTIAL	0.00 0.00 0.00 0.00	1 1.14 100.00 2.56	1.14
DIAMOND AGRAINDUSTUIALS	1 1.14 100.00 2.04	0.00 0.00 0.00 0.00	1 1.14
ST MARYS	1 1.14 25.00 2.04	3 3.41 75.00 7.69	4 4.55
ALKOP FARMS	0.99 0.99 0.99 0.99	1 1.14 100.00 2.56	1.14
NEVADA NATIONAL BANK	2 2.27 100.00 4.08	0.00 0.00 0.00 0.00	2.27
Total	44 55.17	39 44.32	88 100.00

TABLE OF YEARS WITH CURRENT EMPLOYER BY AGE GROUP

Frequency		VIVINIA THUE	JOIDN DI	IOD GROOT
Percent				
Row Pct	24 OR	25 OR		
Col Pct	YOUNGER	OLDER	Total	
	+		<u> </u>	
- 1	4	7	11	
	4.60	8.05	12.64	
	36.36	63.64		
	8.33	17.95		
1	4	8	12	
1	4.60	9.20	13.79	
	33.33	66.67	13.75	
	8.33	20.51		
	†		! -	
2	7	6	13	
	8.04	6.90	14.94	
	53.84	46.15		
	14.58	15.38		
	+		- Ι α	
3	5	3 45	8	
	5.75	3.45	9.20	
	62.50	37.50		
	10.42 +	7.69	 	
4	4	Ø	4	
	4.60	0.00	4.60	
	100.00	0.00		
	14.58	0.00		
	+		+ _	
5	4	3	7	
	4.60	3.45	8.05	
	57.14	42.86	ļ	
	8.33	7.69	!	
6	1	2	1 3	
J	1.15	2.30	3.45	
	33.33	66.67	3.43	
	2.08	5.13		
	+	 	! -	
7	1	1	2	
	1.15	1.15	2.30	
	50.00	50.00	1	
	2.08	2.56	!	
mata 1	+	+ 39	t 97	
Total	48 55 . 17	44.83	87 100.00	
(Continue		44.03	TDD.DD	
,				

TABLE OF YEARS WITH CURRENT EMPLOYER BY AGE GROUP

Frequency				
Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total	
8	0 0.00 0.30 0.00	2 2.30 100.00 5.13	2 2.30	
9	2 2.30 66.67 4.17	1 1.15 33.33 2.56	3 3 .4 5	
10	1 1.15 50.00 2.08	1 1.15 50.00 2.56	2 2.30	
11	1 1.15 100.00 2.08	Ø Ø.ØØ Ø.ØØ Ø.ØØ	1 1.15	
12	2 2.30 66.67 4.17	1 1.15 33.33 2.56	3 3.45	
13	2 2.30 66.67 4.17	1 1.15 33.33 2.56	3 3.45	
14	3.45 100.00 6.25	0 0.00 0.00 0.00	3 3.45	
15	1 1.15 50.00 2.08	1 1.15 50.00 2.56	2 2.30	
Total	48 55.17	39 44.8 3	87 100.00	
(Continued)				

TABLE OF YEARS WITH CURRENT EMPLOYER BY AGE GROUP

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
16	1 1.15 100.00 2.08	0 0.00 0.00 0.00	1 1.15
17	2 2.30 100.00 4.17	0.00 0.00 0.00 0.00	2 2.30
19	0 0.00 0.00 0.00	1 1.15 100.00 2.56	1 1.15
20	1 1.15 100.00 2.08	0.00 0.00 0.00 0.00	1 1.15
23	0.00 0.00 0.00 0.00	1 1.15 100.00 2.56	1 1.15
24	2 2.30 100.00 2.08	0.00 0.00 0.00 0.00	2 2.30
Total	48 55.17	39 44.83	87 100.00

TABLE OF YEARS WORKING IN ACCOUNTING BY AGE GROUP

Frequency	NO MORRING	IN ACCOU	MIING DI	
Percent	34 00	25 on		
Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total	
			-	
-1	2	1	3	
	2.27 66.67	1.14 33.33	3.41	
	4.08	2.56		
			-	
1	2	4	6	
	2.27 33.33	4.55 66.67	6.82	
	4.08	10.26		
2	4.55	3 3.41	7 7.95	
	57.14	42.86	7.55	
	8.16	7.69		
3		1	+ i 3	
,	2.27	1.14	3.41	
	66.67	33.33		
	4.08	2.56	-	
4	4	Ø	4	
	4.55	0.00	4.55	
	100.00	0.00		
	8.16	0.00	 	
5	2	7	9	
	2.27	7.95	10.23	
	22.22 4.08	77.78 17.95		
	4.50 	17.55 	! 	
6	1	Ø	1	
	1.14	Ø.ØØ Ø.ØØ	1.14	
	2.04	0.00		
	+	, 		
7	1.14	1.14	2.27	
	50.00	50.00	2.21	
	2.04	2.56		
Total	+ 49	+ 39	⊦ 88	
iocar	55.68	44.32	100.00	
(Continued)				

TABLE OF YEARS WORKING IN ACCOUNTING BY AGE GROUP Frequency

Frequency				
Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total	
8	6.82 66.67 12.24	3 3.41 33.33 7.69	9 10.23	
9	2 2.27 100.00 4.08	0 9.00 9.00 9.30	2 2.27	
10	0.00 0.00 0.00 0.00	4 4.55 100.00 10.26	4 4.55	
11	2 2.27 100.00 4.08	0 0.00 0.00 0.00	2 2.27	
12	3 3.41 75.00 6.12	1 1.14 25.00 2.56	4 4•55	
13	1 1.14 33.33 2.04	2 2.27 66.67 5.13	3 3.41	
14	1 1.14 50.00 2.04	1 1.14 50.00 2.56	2 2.27	
15	0 0.00 0.00 0.00	2 2.27 100.00 5.13	2 2.27	
Total (Continued	49 55.68 d)	39 44.32	88 100.00	

TABLE OF YEARS WORKING IN ACCOUNTING BY AGE GROUP

Frequency Percent Row Pct	24 OR	25 OR		OI AGE	GROOI
Col Pct	YOUNGER	OLDER	Total		
16	2 2.27 40.00 4.08	3 3.41 60.20 7.69	5 5.68		
17	4 4.55 80.00 8.16	1 1.14 20.00 2.56	5 5.68		
18	1 1.14 130.00 2.04	0.00 0.00 0.00 0.00	1 1.14		
19	3 3.41 75.00 6.12	1 1.14 25.00 2.56	4 4.55		
21	1 1.14 100.00 2.04	0 0.00 0.00 0.00	1 1.14		
22	0 9.00 0.00 0.00	1 1.14 100.00 2.56	1 1.14		
23	0.00 0.00 0.00	2 2.27 100.00 5.13	2 2.27		
24	3 3.41 100.00 6.12	0 0.00 0.00 0.00	3 3.41		
Total	49 55.68	39 44.32	88 100.00		
(Continue		*****	200,00		

TABLE OF YEARS WORKING IN ACCOUNTING BY AGE GROUP

Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
28	1 1.14 50.00 2.04	1 1.14 50.00 2.56	2 2.27
33	1 1.14 100.00 2.04	0.00 0.00 0.00 0.30	1 1.14
Total	49 55.68	39 44.32	88 100.00

TABLE OF GENDER BY AGE GROUP

Frequency Percent Row Pct Col Pct	24 ØR YOUNGER	25 OR OLDER	Total
FEMALE	17 19.32 58.62 34.69	12 13.64 41.38 30.77	29 32.95
MACE	32 36.36 54.24 65.31	27 30.68 45.76 69.23	59 67.05
Total	49 55.68	39 44.32	88 100.00

TABLE OF MARITAL STATUS BY AGE GROUP

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
MARRIED	30 34.09 46.15 61.22	35 39.77 53.85 89.74	65 73.86
SINGLE	19 21.59 82.61 38.78	4 4.55 17.39 10.26	23 26.14
Total	49 55 . 68	39 44.32	88 100.00

Frequency			
Percent Row Pct	24 OR	25 OR	
Col Pct	YOUNGER	OLDER	Total
22	2	0	2
	2.27	0.00	2.27
	100.00	0.00 0.00	
23	2.27	Ø.00	2 2 . 27
	100.00	0.00	
	4.08	0.00	_
24	2	Ø	2
	2.27	0.20 9.00	2.27
	100.00 4.08	0.00	
25	4.55	0.00	4 4.55
	100.00	0.00	
	8.16	0.00	•
26	2	1	3
	2.27 66.67	1.14 33.33	3.41
	4.08	2.56	
27	+		4
2,	2.27	2.27	4.55
	50.00	50.00	
	4.08	5.13	•
28	4	0	4
	4.55	0.00 0.00	4.55
	8.16	0.00	
29	+	1	- 2
	1.14	1.14	2.27
	50.00 2.04	50.00 2.56	
	+		 -
Total	49 55.68	39 44.32	88 100.00
(Continue		77.32	TOO. U.D.

Frequency Percent	CORRER	I NOE DI	AGE GROUP
Row Pct	24 OR	25 OR	
Col Pct	YOUNGER	OLDER	Total
30	4	1	5
	4.55	1.14	5.68
	80.00 8.16	20.00 2.56	
31	3	2	+ 5
	3.40	2.27	5.68
	60.00 6.12	40.00 5.13	
33	2	1	+ 3
	2.27 66.67	1.14 33.33	3.41
	4.08	2.56	
34	 2	1	· 3
	2.27	1.14	3.41
	66.67 4.08	33.33 2.56	
35	1	Ø	1
	1.14	0.00 0.00	1.14
	2.04	0.00	
36	Ø	1	1
	0.00 0.00	1.14 100.00	1.14
	0.00	2.56	
37	Ø	5	5
	0.00 0.00	5.68 100.00	5.68
	0.00	12.82	
38	3	2	5
	3.40 60.00	2.27 40.00	5.68
	6.12	5.13	
Total	49	39	88 366 66
(Continued	55.68 3)	44.32	100.00

Frequency			
Percent	İ		
Row Pct	24 OR	25 OR	
Col Pct	YOUNGER	OLDER	Total
	+		+
39	1	4	5
	1.14	4.55	5.68
	20.00	80.00	
	2.04	10.26	
			+
40	3	2	5
	3.41	2.27	5.68
	60.00	40.00	
	6.12	5.13	
	+		+
41	4	2	6
	4.55	2.27	6.82
	66.67	33.33	
	8.16	5.13	
	+		+
42	1	1	2
	1.14	1.14	2.27
	50.00	50.00	
	2.04	2.56	
		·	-
43	Ø	2	2
	0.00	2.27	2.27
	0.00	100.00	
	0.00	5.13	
	t======-	t	+
44	0	2	2
	0.00	2.27	2.27
	0.00	100.00	
	0.00	5.13	
A	t		
45	0	1	1
	0.00	1.14	1.14
	0.00	100.00	
	0.00	2.56	
47	r Ι ο	r	
4/	2 27	0 0	2 2.27
	2.27	0.00	2.21
	100.00	0.00	
	4.08	0.00	_
Total	49	39	88
TOTAL	55.68	44.32	100.00
(Continued		77.34	TODODO
,00111111000	<i>-,</i>		

Frequency Percent Row Pct	24 OR	25 OR	
Col Pct	YOUNGER	OLDER	Total
48	2 2.27 33.33 4.08	4.55 66.67 10.26	6 6.82
49	0.00 0.00 0.00 0.00	1 1.14 100.00 2.56	1.14
50	1 1.14 50.00 2.04	1 1.14 50.00 2.56	2.27
55	Ø Ø.9Ø Ø.0Ø Ø.0Ø	1 1.14 100.00 2.56	1.14
57	1 1.14 100.00 2.04	0 0.00 0.00 0.00	1.14
58	0.00 0.00 0.00 0.00	1 1.14 100.00 2.56	1 1.14
Total	49 55.68	39 44.32	88 100.00

"What was your original goal while taking accounting classes?"

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
OBTAIN REQUIRED COURSES FOR CAREER IN ACCTG	36 41.38 57.14 75.00	29 31.03 42.86 69.23	63 72.41
IMPROVE ACCTG SKILLS IN POSITION HELD	3 3.44 42.86 6.25	4 4.60 57.14 10.25	7 8.05
OBTAIN COURSES REQUIRED FOR POSITION HELD	0.00 0.00 0.00 0.00	1 1.15 100.00 2.56	1 1.15
OTHER	5 5.75 55.56 10.42	4 4.60 44.44 10.26	9 10.34
SATISFY REQUIRE- MENTS OF OTHER DEGREE	4 4.60 57.14 8.33	3 3.45 42.86 7.69	7 8.05
Total	48 55 . 17	39 44.83	87 100.00

"Who most influenced your career choice"

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
ACQUAINTANCES IN THE ACCTG PROFESSION	9.09 66.67 10.33	4.55 33.33 10.26	12 13.64
PEERS	7 7.95 77.78 14.29	2 2.27 22.22 5.13	9 10.23
FAMILY	10 11.36 66.67 20.41	5 5.68 33.33 12.82	15 17.05
OTHER	13 14.77 36.11 26.53	23 26.14 63.89 58.97	36 40.91
PROFESSORS	11 12.50 68.75 22.45	5 5.68 31.25 12.82	16 18.18
Total	49 55.68	39 44.32	88 100.00

"While taking your accounting classes, in what areas did you plan to work"

Frequency Percent			
Row Pct	24 OR	25 OR	
Col Pct	YOUNGER	OLDER	Total
GOVERNMENT] 3	Ø	3
	3.41	0.00	3.41
	100.00	0.00	
	6.12	0.00	
PRIVATE INDUSTRY	23	15	38
	26.14	17.05	43.18
	60.53	39.47	
	46.94	38.46	
OTHER	3	1	4
	3.41	1.14	4.55
	75.00	25.00	
	6.12	2.56	
PUBLIC	20	23	43
ACCOUNTING	22.73	26.14	48.86
	46.51	53.49	
	40.82	58.97	
Total	49	39	F 88
	55.68	44.32	100.00

"Referring to the career choices in the previous question, did you change your career choice as a result of:"

TAKING CLASSES

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
NO	31 46.97 60.78 86.11	20 30.30 39.22 66.67	51 77.27
YES	7.58 33.33 13.89	10 15.15 66.67 33.33	15 22.73
Total	36 54.55	3Ø 45.45	66 100.00

Frequency Missing = 22

INTERVIEWING FOR FIRST JOB

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
NO	27	22	† 49
	42.19	34.38	76.56
	55.10	44.90	
	79.41	73.33	
YES	7	8	15
	10.94	12.50	23.44
	46.67	53.33	
	20.59	26.67	
Total	34	30	+ 64
	53.13	46.88	100.00

"Referring to the career choices in the previous question, did you change your career choice as a result of:"

WORKING IN FIRST JOB

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
NO	24	19	43
	32.88	26.03	59.90
	56.82	44.18	
	61.54	55.88	
YES	15	15	30
	20.55	20.55	41.10
	59.00	50.00	
	38.46	44.12	
Total	39	34	73
	53.42	46.58	100.00

Frequency Missing = 15

GOALS DID NOT CHANGE

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
NO	17 26.56 56.67 43.59	13 20.31 43.33 52.00	30 46.88
YES	22 34.38 64.71 56.41	12 18.75 35.29 48.00	34 53.13
Total	39 60.94	25 39.06	64 100.00

TABLE OF CAREER CHOICE BY AGE GROUP

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
PUBLIC ACCOUNTING	10 11.36 38.46 20.41	16 18.18 61.54 41.03	26 29.55
PRIVATE INDUSTRY	39 44.32 62.90 79.59	23 26.14 37.10 58.97	62 70.45
Total	49 55.68	39 44.32	88 100.00

"The following is a list of reasons for not taking a position in the aternative accounting career. Please rank them from 1 to 5 as they apply to your decision according to the following scale."

1 = strong influence
2 = some influence

3 = neutral

4 = little influence

5 = no influence

1. TOO MUCH STRUCTURE

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	7 8.43 70.00 15.22	3.61 30.00 8.11	10 12.05
2	9 10.84 60.00 19.57	6 7.23 40.00 16.22	15 18.07
3	9 10.84 45.00 19.57	11 13.25 55.00 29.73	20 24.10
4	9 10.84 64.29 19.57	5 6.02 35.71 13.51	14 16.87
5	12 14.46 50.00 26.09	12 14.46 50.00 32.43	24 28.92
Total	46 55.42	37 44.58	83 100.00

2. TOO MUCH PRESSURE

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	6 7.14 50.00 13.04	6 7.14 50.00 15.79	12 14.29
2	7 8.33 87.50 15.22	1 1.19 12.50 2.63	9.52
3	11 13.00 55.00 23.91	9 10.71 45.00 23.68	20 23.81
4	7 8.33 50.00 15.22	7 8.33 50.00 18.42	14 16.67
5	15 16.67 46.67 53.85	15 17.86 50.00 39.47	30 35.71
Total	46 54.76	38 45 . 24	84 100.00

3. STARTING SALARY TOO LOW

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	7 8.33 63.64 15.22	4 4.76 36.36 10.53	11 13.10
2	5 5.95 55.56 10.87	4 4.76 44.44 10.53	9 10.71
3	12 14.29 48.00 26.09	13 15.48 52.00 34.21	25 29.76
4	8 9.52 61.54 17.39	5 5.95 38.46 13.16	13 15.48
5	14 16.67 53.85 30.43	12 14.29 46.15 31.58	26 30.95
Total	46 54.76	38 45 . 24	84 100.00

4. LONG HOURS

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	6 7.14 60.00 13.04	4 4.76 40.00 10.53	10 11.90
2	10 11.90 59.82 21.74	7 8.33 41.18 18.42	17 20.24
3	12 14.29 54.55 26.09	10 11.90 45.45 26.32	22 26.19
4	4 4.76 50.00 8.70	4 4.76 50.00 10.53	9.52
5	14 16.67 51.85 30.43	13 15.48 48.15 34.21	27 32 . 14
Total	46 54.76	38 45.24	84 100.00

5. TRAVEL

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	4 4.82 57.14 8.89	3 3.61 42.86 7.89	7 8.43
2	8 9.64 66.67 17.78	4 4.82 33.33 10.53	12 14.46
3	13 15.66 52.00 28.89	12 14.46 48.00 31.58	25 29.76
4	7 8.43 53.85 15.56	6 7.23 46.15 15.79	13 15.66
5	13 15.66 50.00 28.89	13 15.66 50.00 34.21	26 31.33
Total	45 54.22	38 45.78	83 100.00

6. TOO OLD FOR ENTRY LEVEL

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	4 4.82 36.36 8.70	7 8.43 63.64 18.92	11 13.25
2	2 2.41 33.33 4.35	4 4.82 66.67 10.81	6 7 .2 3
3	5 6.02 50.00 10.87	5 6.02 50.00 13.51	10 12.05
4	1 1.20 11.11 2.17	8 9.64 88.89 21.62	9 10.84
5	34 40.96 72.34 73.91	13 15.66 27.66 35.14	47 56.63
Total	46 55.42	37 44.58	83 100.00

7. INTERVIEWED BUT DID NOT RECEIVE OFFER

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	3 3.75 75.00 6.67	1 1.25 25.00 2.86	4 5.00
2	5 6.25 62.50 11.11	3 3.75 37.50 8.57	8 10.00
3	5 6.25 55.56 11.11	4 5.00 44.44 11.43	9 11.25
4	3 3.75 42.86 6.67	4 5.00 57.14 11.43	7 8 . 75
5	29 36.25 55.77 64.44	23 28.75 44.23 65.71	52 65.00
Total	45 56.25	35 43.75	80 100.00

8. DID NOT THINK OPPORTUNITY WOULD BE AS GREAT

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	13 15.66 72.22 28.26	5 6.02 27.78 13.51	18 21.69
2	5 6.02 41.67 10.87	7 8.43 58.33 18.92	12 14.46
3	9 10.84 50.00 19.57	9 10.84 50.00 24.32	18 21.69
4	11 13.25 73.33 23.91	4 4.82 26.67 10.81	15 18.07
5	8 9.46 40.00 17.39	12 14.46 60.00 32.43	20 24.19
Total	46 .55 . 42	37 44.58	93 100.00

9. JOB SECURITY

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	3 3.61 50.70 6.52	3 3.61 50.00 8.11	6 7.23
2	4 4.82 44.44 8.70	5 6.02 55.56 13.51	9 10.84
3	20 24.10 62.50 43.48	12 14.46 37.50 32.43	33 38.55
4	7 8.43 53.85 15.22	6 7.23 46.15 16.22	13 15.66
5	12 14.46 52.17 26.09	11 13.25 47.83 29.73	23 27.71
Total	46 55.42	37 44.58	33 10 0. 00

10. LACK OF EXPERIENCE

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	5 6.02 62.50 10.87	3 3.61 37.50 9.11	9.64
2	8 9.64 61.54 17.39	5 6.02 38.46 13.51	13 15.66
3	13 15.66 56.52 28.26	10 12.05 43.48 27.03	23 27.71
4	3 3.61 42.86 6.52	4 4.82 57.14 10.81	7 8.43
5	17 20.48 53.13 36.96	15 18.07 46.88 40.54	32 38.55
Total	46 55 . 42	37 44.58	83 100.00

11. DID NOT FEEL COMFORTABLE WORKING IN CHANGING ENVIRONMENTS

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	2 2.41 40.00 4.35	3 3.61 60.00 8.11	5 6.02
2	4 4.82 66.67 8.70	2 2.41 33.33 5.41	6 7.23
3	7 8.43 50.00 15.22	7 8.43 50.00 18.92	14 16.87
4	9 10.84 64.29 19.57	5 6.02 35.71 13.51	14 16.87
5	24 28.92 54.55 52.17	20 24.10 45.45 54.05	44 53.01
Total	46 55 . 42	37 44.58	83 190.00

12. NOT ENOUGH VARIETY IN THE WORK

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	5 6.02 35.71 10.87	9 10.84 64.29 24.32	14 16.87
2	12 14.46 66.67 26.09	6 7.23 33.33 16.22	18 21.69
3	10 12.05 58.82 21.74	7 8.43 41.18 18.92	17 20.48
4	5 6.02 62.50 10.87	3 3.61 37.50 8.11	9.64
5	14 16.87 53.85 30.43	12 14.46 46.15 32.43	26 31.33
Total	46 55.42	37 44.58	83 100.00

Frequency Missing = 5

13. NOT WILLING TO RELOCATE

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	3 3.61 50.00 6.52	3 3.61 50.00 8.11	7.23
2	4 4.82 50.00 8.70	4 4.82 50.00 10.81	9.64
3	12 14.46 52.17 26.09	11 13.25 47.83 29.73	23 27.71
4	5 6.02 62.50 10.87	3 3.61 37.50 8.11	9.64
5	22 26.51 57.89 47.83	16 19.28 42.11 43.24	38 45.78
Total	46 55.42	37 4 4. 58	83

Questions 14 through 16 of Section D relate specifically to CPAs using the same ranking criteria

l = strong influence

2 = some influence

3 = neutral

4 = little influence

5 = no influence

14. CPA POSITION SEEMED MORE PRESTIGIOUS

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	7.69 28.57 20.00	5 19.23 71.43 31.25	7 26.92
2	5 19.23 41.67 50.00	7 26.92 59.33 43.75	12 46.15
3	3.85 33.33 10.00	2 7.69 66.67 12.50	3 11.54
5	7.69 50.00 20.00	2 7.69 50.00 12.50	15.38
Total	10 38.46	16 61.54	26 100.00

15. WAS NOT AWARE OF TYPES OF WORK AVAILABLE IN PRIVATE INDUSTRY

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	1 3.85 100.00 10.00	0.00 0.00 0.00 0.00	1 3.85
2	2 7.69 40.00 20.00	3 11.54 60.00 18.75	5 19.23
3	1 3.85 20.00 10.00	4 15.38 80.00 25.00	5 19.23
4	2 7.69 50.00 20.00	2 7.69 50.00 12.50	15.38
5	4 15.38 36.36 40.00	7 26.92 63.64 43.75	11 42.31
Total	10 38.46	16 61.54	26 100.00

16. WAS NOT ENCOURAGED BY EDUCATORS TO PURSUE A POSITION IN PRIVATE INDUSTRY

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	0.00 0.00 0.00 0.00	1 3.85 100.00 6.25	1 3.85
2	5 19.23 55.56 50.00	4 15.38 44.44 25.00	9 3 4. 62
3	1. 3.85 25.00 10.00	3 11.54 75.00 18.75	15.38
4	2 7.69 100.00 20.00	0 0.00 0.00 0.00	7.69
5	2 7.69 20.00 20.00	8 30.77 80.00 50.00	10 38.46
Total	10 38.46	16 61.54	26 100.00

Questions 14 through 16 of Section E relate specifically to Private Industry Accountants using the same ranking criteria

l = strong influence

2 = some influence

3 = neutral

4 = little influence

5 = no influence

14. GRADES WERE NOT HIGH ENOUGH TO SATISFY CPA REQUIREMENT

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	3 5.17 60.00 8.33	2 3.45 40.00 9.09	5 8.62
2	1 1.72 20.00 2.78	4 6.90 80.00 18.18	5 8.62
3	7 12.07 70.00 19.44	3 5.17 30.00 13.64	10 17.24
4	3 5.17 75.00 8.33	1 1.72 25.00 4.55	4 6.90
5	22 37.93 64.71 61.11	12 20.69 35.29 54.55	34 59.62
Total	36 62.07	22 37.93	58 100.00

15. DID NOT FEEL PERSONALITY FIT CPA CRITERIA

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	5 8.77 55.56 14.29	4 7.02 44.44 18.18	9 15.79
2	11 19.29 73.33 31.43	7.02 26.67 18.18	15 26.32
3	7 12.28 58.33 20.00	5 8.77 41.67 22.73	12 21.05
4	5 8.77 71.43 14.29	2 3.51 28.57 9.09	7 12.28
5	7 12.28 50.00 20.00	7 12.28 50.00 31.82	14 24.56
Total	35 61.40	22 38.60	57 100.00

16. DID NOT WANT TO SPEND 2 YEARS FOR CPA EXPERIENCE REQUIREMENT

Frequency Percent Row Pct Col Pct	24 OR YOUNGER	25 OR OLDER	Total
1	7.02 57.14 11.43	3 5.26 42.86 13.64	7 12.28
2	4 7.02 66.67 11.43	2 3.51 33.33 9.09	6 10.53
3	7 12.28 63.64 20.00	4 7.02 36.36 18.18	11 19.30
4	5 8.77 71.43 14.29	2 3.51 28.57 9.09	7 12.28
5	15 26.32 57.70 42.86	11 19.30 42.31 50.00	26 45.61
Total	35 61.40	22 38.60	57 100.00

TABLE OF JOB TITLE BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ACCOUNTANT	14 15.91 70.00 53.85	6 6.82 30.00 9.68	2Ø 22.73
TREASURER	0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
TAX SENIOR	1 1.14 100.00 3.85	0.00 0.00 0.00 0.00	1.14
SENIOR ACCOUNTANT	4 4.55 80.00 15.38	1 1.14 20.00 1.61	5 5.68
SUPERVISOR	2 2.27 14.29 7.69	12 13.64 85.71 19.35	14 15.91
ACCOUNTING MANAGER	0.00 0.00 0.00 0.00	7 7.95 100.00 11.29	7 7.95
FINANCIAL ANALYST	Ø.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
Total (Continued)	26 29.55	62 70.45	88 100.00

(Continued)

TABLE OF JOB TITLE BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
SENIOR INTERNAL AUDITOR	0.00 0.00 0.00	1 1.14 100.20 1.61	1 1.14
CONTROLLER	0 0.00 0.00 0.00	13 14.77 100.00 20.97	13 14.77
COST ACCOUNTANT	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
VICE PRESIDENT	0.00 0.00 0.00 0.20	2 2.27 100.00 3.23	2 2.27
DIRECTOR TAX SERVICE	1 1.14 100.00 3.85	0.00 0.00 0.00 0.00	1.14
PRESIDENT	1 1.14 100.00 3.85	0 0.00 0.00 0.00	1.14
OPERATIONS MANAGER	0 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
Total (Continued)	26 29 . 55	62 70.45	88 100.00

TABLE OF JOB TITLE BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
INTERNAL AUDITOR	0.00 0.00 0.00 0.00	8 9.09 100.00 12.90	9. ø 9
TAX CONSULTANT	1 1.14 100.00 3.85	0 0.20 0.00 0.00	1 1.14
PARTNER	1 1.14 100.00 3.85	Ø.00 Ø.00 Ø.00	1.14
AUDIT MANAGER	1 1.14 100.00 3.85	0.00 0.00 0.00 0.00	1 1.14
ASST CONTROLLER	0.00 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
RURAL COORDINATOR	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
PROJECT MANAGER	0.00 0.00 0.00 0.00	3 3.41 100.00 4.84	3 3.41
Total	26 29 . 55	62 70 . 45	88 100.00

TABLE OF COMPAR Frequency Percent	NY BY CARI	EER CHOICE	2
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
POWELL & SCUDDER	1 1.14 100.00 3.85	0.00 0.00 0.00	1.14
SIERRA PACIFIC	0.00 9.00 9.00 9.00	12 13.64 100.00 19.35	12 13.64
PANNEL KERR FORSTER	5 5.68 100.00 19.23	0.00 0.00 0.00 0.00	5 5.68
BENTLY NEVADA	0.00 0.00 0.00 0.00	5 5.68 100.00 8.06	5 5.68
MANUFACTURING	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
IGT	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
LANDS OF SIERRA	0.00 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
PIONEER CITIZENS	0.90 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
Total (Continued)	26 29.55	62 70.45	88 100.00

TABLE OF COMPAI Frequency Percent	NY BY CARI	EER CHOICE	:
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
CMS MANAGEMENT CONSULTANTS	0.00 0.00 0.00	1 1.14 130.00 1.61	1.14
CLARKSON CO	0 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
R R DONNELLEY	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
AUTHUR YOUNG	3.41 100.00 11.54	0.20 0.20 0.00 0.30	3 3.41
DAVID HALSTEAD	1 1.14 100.00 3.85	0.00 0.00 0.00 0.00	1 1.14
PORSCHE CARS	0 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
GRANT THORNTON	1 1.14 100.00 3.85	0.00 0.00 0.00 0.00	1.14
CUPIT OCARROLL	1 1.14 100.00 3.85	0 0.00 0.00 0.00	1.14
Total	26 29.55	62 70.45	88 100.00

(Continued)

CROSSTABS TO CAREER CHOICE						
TABLE OF COMPA Frequency Percent						
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total			
GOLD DUST WEST	0.00 0.90 0.90 0.00	1 1.14 100.00 1.61	1 1.14			
NEVADA PEER REVIEW	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14			
KAFOURY ARMSTRONG	2 2.27 100.00 7.69	0 0.00 0.00 0.00	2.27			
PEPPERMILL	0 0.00 0.00 0.00	3 3.41 100.00 4.84	3 3.41			
STODDARD FREEMAN WILLIAMS	1 1.14 100.00 3.85	0 0.00 0.00 0.00	1.14			
DELOITTE HASKINS SELLS	5 5.68 100.00 19.23	0 0.00 0.00 0.00	5 5.68			
ANDERSON BROCK SWANSON	1 1.14 100.00 3.85	0.00 0.00 0.00 0.00	1 1.14			
MATSON ISOM	2 2.27 100.00 7.69	0 0.00 0.00 0.00	2 2.27			
Total	26 29.55	62 70.45	88 100.00			

(Continued)

TABLE OF COMPAR Frequency Percent Row Pct	NY BY CAR	EER CHOICE	E
Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
PANGBORN	3 3.41 100.00 11.54	0.00 0.00 0.00 0.00	3 3.41
J C PENNEY	0.00 0.00 0.00 0.00	19 21.59 100.00 30.65	19 21.59
DOLE NUT	0 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
VICTOR RESIDENTIAL	0 0.20 0.00 0.00	1 1.14 100.00 1.61	1.14
DIAMOND AGRAINDUSTRIES	0 0.02 0.00 0.00	1 1.14 100.00 1.61	1.14
ST MARYS	0 0.00 0.00 0.00	4 4.55 100.00 6.45	4 4.55
ALKOP FARMS	0 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
NEVADA NATIONAL	Ø Ø.99 Ø.00 Ø.00	2 2.27 100.00 3.23	2 2.27
Total	26 29.55	62 70.45	88 100.00

TABLE OF YEARS WITH CURRENT EMPLOYER BY CAREER CHOICE

Frequency Percent	RRENT EMP	LOYER BY (CAREER CHOI
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
-1	4 4.60 36.36 15.38	7 8.05 63.64 11.48	11 12.64
1	6.90 50.00 23.08	6.90 50.00 9.84	12 13.79
2	9.20 61.54 30.77	5 5.75 38.46 8.20	13 14.94
3	2 2.30 25.00 7.69	6 6.90 75.00 9.84	8 9 .2 Ø
4	0 0.00 0.00 0.00	4.60 100.00 6.56	4 4.60
5	2 2.30 28.57 7.69	5 5.75 71.43 8.20	7 8.05
6	1 1.15 33.33 3.85	2 2.30 66.67 3.28	3 3.45
7	0.00 0.00 0.00 0.00	2 2.30 100.00 3.28	2 2.30
Total	26 29.89	61 70.11	87 100.00

(Continued)

TABLE OF YEARS WITH CURRENT EMPLOYER BY CAREER CHOICE

Frequency Percent	RENT LUE	LOILK DI C	ANDER CHOIC
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
8	0.00 0.00 0.00 0.00	2 2.30 100.00 3.28	2.30
9	1 1.15 33.33 3.85	2 2.30 66.67 3.28	3 3.45
10	0.00 0.00 0.00 0.00	2 2.30 100.00 3.28	2.30
11	0 0.00 0.00 0.00	1 1.15 100.00 1.64	1 1.15
12	1 1.15 33.33 3.85	2 2.30 66.67 3.28	3 3.45
13	1 1.15 33.33 3.85	2 2.39 66.67 3.28	3 3.45
14	0.00 0.00 0.00 0.00	3 3.45 100.00 4.92	3 3.45
15	0.00 0.00 0.00 0.00	2 2.30 100.00 3.28	2 2.30
Total	26 29,89	61 70.11	87 100.00

(Continued)

TABLE OF YEARS WITH CURRENT EMPLOYER BY CAREER CHOICE

Frequency Percent Row Pct		Dun. 20	Loozinan	
Col Pct		PUBLIC ACCTG	PRIVATE INDUSTRY	Total
	16	0 0.00 0.00 0.00	1 1.15 100.00 1.64	1 1.15
	17	0.00 0.00 0.00 0.20	2 2.30 100.00 3.28	2 2.30
	19	0.00 0.00 0.00	1 1.15 100.00 1.64	1 1.15
	20	0.00 0.00 0.00 0.00	1 1.15 100.00 1.64	1 1.15
	23	0.00 0.00 0.00 0.00	1 1.15 100.00 1.64	1 1.15
	24	0.00 0.00 0.00 0.00	2 2.30 100.00 3.28	2 2.30
Tota	1	26 29.89	61 70.11	87 1 00. 00

Frequency Missing = 1

TABLE OF YEARS WORKING IN ACCOUNTING BY CAREER CHOICE

RRIE OL	Frequency Percent	IN ACCOUN	TING BI CA	AREER CHOICE
	Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
	-1	1 1.14 33.33 3.85	2 2.27 66.67 3.23	3 3.41
	1	4 4.55 66.67 15.38	2 2.27 33.33 3.23	6 6.82
	2	5.69 71.43 19.23	2 2.27 28.57 3.23	7 7 . 95
	3	2 2.27 66.67 7.69	1 1.14 33.33 1.61	3 3.41
	4	2 2.27 50.00 7.69	2 2.27 50.00 3.23	4 4.55
	5	3.41 33.33 11.54	6 6.82 66.67 9.68	9 10.23
	6	1 1.14 130.20 3.85	0 0.00 0.00 0.00	1 1.14
	7	0.00 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
	Total (Continue	26 29.55 d)	62 70.45	88 100.00

TABLE OF YEARS WORKING IN ACCOUNTING BY CAREER CHOICE

Row Pet Col Pet PUBLIC PRIVATE Total	Frequency Percent	IN ACCOUN	FING BY CA	REER CHOICE
1.14 9.09 10.23 11.11 88.89 3.85 12.90 9	Row Pct	1	1	Total
1.14 1.14 2.27 50.00 3.85 1.61	8	1.14 11.11	9.09 88.89	-
2.27 2.27 4.55 50.00 7.69 3.23	9	1.14 50.00	1.14 50.00	
0.00 2.27 2.27 0.00 0.00 3.23 1.14 3.41 4.55 25.00 75.00 3.85 4.84 1.14 2.27 1.14 1.14 2.27 50.00 3.85 1.61 1.14 1.14 2.27 0.00 3.85 1.61 1.14 1.14 2.27 0.00 3.85 1.61 1.14 1.14 2.27 0.00 3.85 1.61 1.14 1.00 0.00 0.00 3.23 1.00 0.00 3.23 1.00 0.00 0.00 3.23 1.00 0.00	10	2.27 50.00	2.27 50.00	_
1.14 3.41 4.55 25.00 75.00 3.85 4.84	11	0.00 0.00	2.27 100.00	
0.00 3.41 3.41 0.00 0.00 100.00 4.84 1.14 2.27 50.00 50.00 3.85 1.61 1.6	12	1.14 25.00	3.41 75.00	-
1.14 1.14 2.27 50.00 3.85 1.61	13	0.00 0.00	3.41 100.00	
0.00 2.27 2.27 0.00 100.00 3.23 Total 26 62 88 29.55 70.45 100.00	14	1.14 50.00	1.14	
29.55 70.45 100.00	15	0.00 0.00	2.27 100.00	
(Continued)	Total (Continued	29.55		

TABLE OF YEARS WORKING IN ACCOUNTING BY CAREER CHOICE

equency	IN ACCOUN	TING BI CA	REER CHOICE
ercent ow Pct ol Pct	PUBLIC ACCTG	PRIVATE	Total
16	0 0.03 9.09 9.09	5 5.68 100.00 8.06	5 5.68
17	1 1.14 20.00 3.85	4 4.55 80.00 6.45	5 5.68
18	0 0.00 0.00 0.00	1 1.14 120.00 1.61	1 1.14
19	1 1.14 25.00 3.85	3 3.41 75.00 4.84	4 4.55
21	0 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
22	0 0.00 0.00 0.00	1 1.14 100.00 1.61	11.14
23	0 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
24	0 0.00 0.00 0.00	3 3.41 100.00 4.84	3 3.41
Total (Continue	-+ 26 29•55 ed)	+ 62 70.45	88 100.00

TABLE OF YEARS WORKING IN ACCOUNTING BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
28	0	2	2
	0.00	2.27	2.27
	0.00	100.00	
	0.00	3.23	
33	+ Ø	1	. 1
	0.00	1.14	1.14
	0.00	100.00	
	0.00	1.61	
	+	++	-
Total	26	62	88
	29.55	70.45	100.00

TABLE OF GENDER BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
FEMALE	11 12.50 37.93 42.31	18 20.45 62.07 29.03	29 32.95
MALE	15 17.05 25.42 57.69	44 50.00 74.58 70.97	59 67 . 05
Total	26 29.55	62 70.45	88 100.02

TABLE OF MARITAL STATUS BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
MARRIED	18	47 53.41	65 73 . 86
	27.69 69.23	72.31 75.81	75.00
SINGLE	8 9.09 34.78 30.77	15 17.05 65.22 24.19	23 26.14
Total	26 29.55	62 70.45	88 100.00

TABLE OF CURRENT AGE BY CAREER CHOICE

Frequency		DI ((1112).	
Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
CO1 PCC	ACC10 	+	- TOCAT
22	0.03 0.00 0.00	2 2.27 100.00 3.23	2 2.27
23	1 1.14 50.00 3.85	1 1.14 50.00 1.61	2 2.27
24	1 1.14 50.00 3.85	1 1.14 50.00 1.61	2 2.27
25	3 3.41 75.00 11.54	1 1.14 25.00 1.61	4 4.55
26	0 0.00 0.00 0.00	3 3.41 100.00 4.84	3 3.41
27	3 3.41 75.00 11.54	1 1.14 25.00 1.61	4 4.55
28	1 1.14 25.00 3.85	3 3.41 75.00 4.84	4 4.55
29	2 2.27 100.00 7.69	0 0.00 0.00 0.00	2.27
Total	26 29.55	62 70.45	38 100.00
	•		

TABLE OF CURRENT AGE BY CAREER CHOICE
Frequency |
Percent |
Row Pct | PUBLIC | PRIVATE
Col Pct | ACCTG | INDUSTRY | Total

Row Pct	PUBLIC	PRIVATE	
Col Pct	ACCTG	INDUSTRY	Total
30	0 0.00 0.00 0.00	5 5.68 100.00 8.06	5 5.68
31	3.41 60.00 11.54	2 2.27 40.00 3.23	5 5,68
33	0 0.00 0.00 0.00	3.41 100.00 4.84	3 3.41
34	1 1.14 33.33 3.85	2 2.27 66.67 3.23	3 3.41
35	0 0.00 0.30 0.00	1 1.14 100.00 1.61	1.14
36	Ø Ø.00 Ø.00 Ø.00	1 1.14 100.00 1.61	1 1.14
37	2 2.27 40.00 7.69	3 3.41 60.00 4.84	5 5.68
38	1 1.14 20.00 3.85	4 4.55 80.00 6.45	5 5.68
Total	26 29 . 55	62 70 .4 5	88 100.00
(Continued			

TABLE OF CURRENT AGE BY CAREER CHOICE

Frequency	KRENI AGE	DI CAREER	CHOICE
Percent			
Row Pct	PUBLIC	PRIVATE	m - 1 - 1
Col Pct	ACCTG	INDUSTRY	Total
39	2	3	5
	2.27	3.41	5.68
	40.00	60.00	
	7.69	4.84	
40	2	3	5
	2.27	3.41	5.68
	40.00	60.00	
	7.69	4.84	
41	1	5	6
	1.14	5.68	6.82
	16.67	83.33	
	3.85	8.06	
42	Ø	2	2
	0.00	2.27	2.27
	0.00	100.00	
	0.00	3.23	
43	1	1	2
	1.14	1.14	2.27
	50.00	50.00	
	3.85	1.61	
44	0	2	2
	0.00	2.27	2.27
	0.00	100.00	
	0.00	3.23	
45	1	0	1
	1.14	0.00	1.14
	100.00	0.00	
	3.85	0.00	
47	Ø	2	2
	0.00	2.27	2.27
	0.00	100.00	
	0.00	3.23	
Total	26	62	88
	29.55	70.45	100.00
(Continue	d)		

TABLE OF CURRENT AGE BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
48	1 1.14 16.67 3.85	5 5.68 83.33 8.06	6 6.82
49	0 0.20 0.02 0.00	1 1.14 100.00 1.61	1 1.14
50	0.00 0.00 0.00	2 2.27 120.00 3.23	2 2.27
55	0 0.00 0.00 0.00	1.14 1.00.00 1.61	1.14
57	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
58	0.20 0.00 0.00	1 1.14 100.00 1.61	1 1.14
Total	26 29 . 55	62 70.45	88 100.02

TABLE OF AGE AT THE TIME OF FIRST ACCOUNTING JOB BY CAREER CHOICE

Frequency Percent			
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
17	0 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
19	1 1.14 100.00 3.85	0.00 0.00 0.00 0.00	1.14
20	0.00 0.00 0.00 0.00	5 5.68 100.00 8.06	5 5.68
21	4 4.55 57.14 15.38	3 3.41 42.86 4.84	7 7 . 95
22	3 3.41 16.67 11.54	15 17.05 93.33 24.19	18 20.45
23	1 1.14 12.50 3.85	7 7.95 87.50 11.29	8 9.09
24	1 1.14 11.11 3.85	8 9.09 88.89 12.90	9 10.23
Total (Continued	26 29.55 1)	62 70.45	88 100.00

TABLE OF AGE AT THE TIME OF FIRST ACCOUNTING JOB BY CAREER CHOICE

Frequency			
Percent Row Pct	PUBLIC	PRIVATE	
Col Pct	ACCTG	INDUSTRY	Total
	+	+	-
25	3	6	9
	3.41	6.82	10.23
	33.33	66.67	
	11.54	9.68	-
26		4	6
	2.27	4.55	6.82
	33.33	66.67	
	7.69	6.45	
28	+ 1	1 2	. 3
	1.14	2.27	3.41
	33.33	66.67	
	3.85	3.23	
29	+ ! 2	+	- 7
	2.27	5.68	7.95
	28.57	71.43	, , ,
	7.69	8.06	
30	†2	+ Ø	2
	2.27	0.00	2.27
•	100.00	0.00	
	7.69	0.00	
31	+ I Ø	+ 3	. 3
3.	0.00	3.41	3.41
	0.00	100.00	
	0.00	4.84	
	t	++ 1 1	
32	9	1 1	1 1.14
	0.00	1.14	1.14
	0.00 0.00	100.00	
	שט•ש +	t	<u>.</u>
Total	26	62	89
	29.55	70.45	100.00
(Continue	i)		

TABLE OF AGE AT THE TIME OF FIRST ACCOUNTING JOB BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
33	1 1.14 100.00 3.85	0 0.00 0.00 0.00	1 1.14
34	0.00 0.00 0.00	1 1.14 100.00 1.61	1 1.14
36	4 4.55 100.00 15.38	0.09 0.09 0.00 0.00	4 4.55
45	1 1.14 100.00 3.85	0.00 0.00 0.00 0.00	1.14
48	0.00 0.00 0.00 0.00	1 1.14 130.30 1.61	1.14
Total	26 29.55	62 70.45	88 100.00

TABLE OF BACHELOR'S DEGREE EMPHASIS TO CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ACCOUNTING	17 19.32 28.81 65.38	42 47.73 71.19 67.74	59 67.05
NON-ACCOUNTING	9 10.23 31.03 34.62	20 22.73 69.97 32.26	29 32.95
Total	26 29,55	62 70,45	88 100.00

TABLE OF ASSOCIATE DEGREE BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ASSOCIATE DEGREE	5 31.25 31.25 100.00	11 68.75 68.75 100.00	16 100.09
Total	5 31.25	11 68.75	16 100.00

Frequency Missing = 72

TABLE OF ASSOCIATE DEGREE BY CAREER CHOICE

COLLEGE

Frequency Percent			
Row Pct	PUBLIC	PRIVATE	
Col Pct	ACCTG	INDUSTRY	Total
MOORPARK COLLEGE	Ø	1	1
	0.00	6.25	6.25
	0.00	100.00	
	0.00	9.09	
YUBA COLLEGE	1	1	2
	6.25	6.25	12.50
	50.00	50.00	
	20.00	9.09	
COL OF SAN MATEO	Ø	1	1
	0.00	6.25	6.25
	0.00	100.00	
	0.00	9.09	
SINCLAIR COMM	Ø	1	1
COLLEGE	0.00	6.25	6.25
	0.00	100.00	
	0.00	9.09	
TMCC	1	1	2
	6.25	6.25	12.50
	50.00	50.00	
	20.00	9.09	
COLLEGE OF THE	1	Ø	1
REDWOODS	6.25	0.00	6.25
	100.00	0.00	
	20.00	0.00	
CONTRA COSTA	1	Ø	1
	6.25	0.00	6.25
	100.00	0.00	
!	20.00	0.00	
Total	5	11	16
	31.25	68.75	100.00
(Continued)			

TABLE OF ASSOCIATE DEGREE BY CAREER CHOICE

COLLEGE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
MIAMI DADE CC	1 6.25 100.00 20.00	0.03 0.00 0.00 0.00	1 6.25
VICTORIA COLLEGE	0.00 0.00 0.00 0.00	1 6.25 100.03 9.09	1 6.25
EL CAMINO JR COL	0.00 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
CHABOT COLLEGE HAYWARD	0 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
PALOMA JR COLLEGE	0 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
SANTA ROSA J C	0 0.99 0.09 0.30	1 6.25 100.00 9.09	1 6.25
PENINSULA CC	0 0.00 0.00 0.00	1 6.25 120.00 9.09	1 6.25
Total	5 31.25	11 68.75	16 100.00

Frequency Missing = 72

TABLE OF ASSOCIATE DEGREE BY CAREER CHOICE

DATE OF DEGREE

Frequenc Percent	У			
Row Pct Col Pct		PUBLIC ACCTG	PRIVATE	Total
	1954	0 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
	1962	0.00 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
	1970	0 0.20 0.03 0.00	1 6.25 100.00 9.09	1 6.25
·	1971	1 6.25 100.00 20.00	0 0.00 0.00 0.00	1 6.25
•	1974	0 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
·	1975	0 0.00 0.00 0.00	2 12.50 100.00 18.18	2 12.50
1	rotal	5 31.25	11 68.75	16 100.00
	(Continued		00.73	100.00

TABLE OF ASSOCIATE DEGREE BY CAREER CHOICE

DATE OF DEGREE

Frequency Percent Row Pct Col Pct	y	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
	1977	1 6.25 100.00 20.00	0 0.00 0.00 0.00	1 6.25
	1978	1 6.25 50.00 20.00	1 6.25 50.00 9.09	2 12.50
	1979	0.00 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
·	1980	0 0.00 0.00 0.00	3 18.75 100.00 27.27	3 18.75
	1984	2 12.50 100.00 40.00	0 0.00 0.00 0.00	2 12.50
	Total	5 31 .2 5	11 68.75	16 100.00

Frequency Missing = 72

6

TABLE OF ASSOCIATE DEGREE BY CAREER CHOICE

AREA OF EMPHASIS

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ACCOUNTING	1 6.25 14.29 20.00	6 37.50 85.71 54.55	7 43.75
BUSINESS ADMIN	1 6.25 25.00 20.00	3 18.75 75.00 27.27	4 25.00
DATA PROCESSING	1 6.25 50.00 20.00	1 6.25 50.00 9.09	2 12.50
GENERAL	2 12.50 100.00 40.00	0.00 0.00 0.00 0.00	2 12.50
X RAY TECHNICIAN	0 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
Total	5 31.25	11 68.75	16 100.00

Frequency Missing = 72

TABLE OF ASSOCIATE DEGREE BY CAREER CHOICE

AGE UPON GRADUATION

Frequenc Percent	:y			
Row Pct Col Pct		PUBLIC ACCTG	PRIVATE	Total
,	19	1 6.25 50.00 20.00	1 6.25 50.00 9.09	2 12.50
	20	3 18.75 50.00 60.00	3 18.75 50.00 27.27	6 37.50
	21	0 0.00 0.00 0.20	1 6.25 100.00 9.09	1 6.25
	22	0 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
	23	0 0.00 0.03 0.00	2 12.50 100.00 18.18	2 12.50
	24	0.00 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
	25	0 0.20 0.00 0.00	1 6.25 100.00 9.09	1 6.25
	Total	5 31.25	11 68.75	16 100.00

TABLE OF ASSOCIATE DEGREE BY CAREER CHOICE

AGE UPON GRADUATION

Frequenc Percent Row Pct Col Pct	у	PUBLIC ACCTG	PRIVATE	Total
	27	0.00 0.00 0.00 0.00	1 6.25 100.00 9.09	1 6.25
	34	1 6.25 100.00 20.00	0 0.00 0.00 0.00	1 6.25
	Total	5 31.25	11 68.75	16 100.00

Frequency Missing = 72

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
BACHELOR'S DEGREE	26 29.55 29.55 100.00	62 70.45 70.45 100.00	98 100.00
Total	26 29.55	62 70.45	88 100.20

Frequency Percent Row Pct Col Pct	PUBLIC	PRIVATE	
CSU CHICO	7 8.05 63.64 28.00	4.60 36.36 6.45	11 12.64
LINFIELD COLLEGE	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
UNR	12 13.79 46.15 48.00	14 16.09 53.85 22.58	26 29.89
U OF MONTANA	1 1.15 50.00 4.00	1 1.15 50.00 1.61	2 2.30
UNLV	0.00 0.00 0.00 0.00	2 2.30 100.00 3.23	2 2.30
U OF N DAKOTA	9.00 9.00 9.00 9.00	1 1.15 100.00 1.61	1 1.15
U OF WISCONSIN	0 0.00 0.20 0.02	2 2.30 100.00 3.23	2 2.30
CSU NORTHRIDGE	0 0.00 0.00 0.00	2 2.30 100.00 3.23	1 2.30
Total (Continued)	25 28.74	62 71.26	87 100.00

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE

Frequency Percent			
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
SAN FRANCISCO STATE	0 0.00 0.00 0.00	2 2.30 100.00 3.23	2 2.30
MOORHEAD STATE U	0 3.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
U OF COLORADO	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
WRIGHT STATE U	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
URBANA UNIV	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
U OF OREGON	1 1.15 100.00 4.00	0 0.00 0.00 0.00	1 1.15
OKLAHOMA STATE	1 1.15 120.00 4.00	0.00 0.00 0.00 0.00	1 1.15
Total (Continued)	25 28.74	62 71.26	87 100.00

(Continued

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE

Frequency Percent			
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
BRIGHAM YOUNG	1 1.15 130.30 4.00	0.00 0.00 0.00 0.00	1,15
WHITTIER COLLEGE	1 1.15 100.03 4.00	0 9.00 0.00 0.00	1.15
FLORIDA INTER U	1 1.15 100.00 4.00	0 0.00 0.00 0.00	1.15
MARQUETTE UNIV	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
BOISE STATE	0 0.00 0.00 0.00	1 1.15 120.00 1.61	1 1.15
U OF TEXAS	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
SOUTHERN OREGON	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1.15
Total (Continued)	25 28.74	62 71.23	87 100.00

(Continued)

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ST CLOUD STATE U	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1.15
CLARMONT MCKENNA	0.00 0.00 0.00 0.00	1 1.15 100.03 1.61	1 1.15
U OF WASHINGTON	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
ST MARYS COLLEGE	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1.15
U OF NOTRE DAME	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
BOSTON UNIV	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
SAN DIEGO STATE	0 0.00 0.00 0.00	1 1.15 100.20 1.61	1 1.15
Total (Continued)	25 28.74	62 71.26	87 100.00

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
U OF UTAH	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
U OF NEBRASKA	0 0.30 3.00 0.00	1 1.15 100.00 1.61	1 1.15
OREGON STATE U	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
MARYCREST COLLEGE	0 0.00 9.00 0.00	1 1.15 100.00 1.61	1.15
WESTERN WASHINGTON	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
GEORGIA TECH	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
SPENCERIAN BUSINESS	0 0.00 0.00 0.00	1 1.15 120.00 1.61	1 1.15
Total (Continued)	25 28.74	62 71.26	87 100.00

Frequency Percent			
Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
MANKATO STATE	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
BERCA	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
FRANKLIN UNIV	0.00 0.00 0.00 0.00	2 2.30 100.00 3.23	2 2.30
TENNESSEE STATE	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
UNIV OF GEORGIA	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
OSHKOSH STATE U	0 0.00 0.00 0.00	1 1.15 100.00 1.61	1 1.15
CAPITAL UNIVERSITY	0 0.00 0.00 0.00	2 2.30 100.00 3.23	2.30
Total (Continued)	25 28.74	62 71.26	87 100.00

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
PENN STATE	0.03 0.00 0.00	1 1.15 100.00 1.61	1 1.15
TEXAS TECH	0.00 0.00 0.00 0.00	1 1.15 100.00 1.61	1.15
Total	25 28,74	62 71.26	87 100.00

Frequency Missing = 1

ACCOUNTING OCCUPATION SURVEY
CROSSTABS TO CAREER CHOICE
TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE
DATE OF DEGREE

Frequence Percent Row Pct Col Pct	УУ	PUBLIC ACCTG	PRIVATE	Total
	1955	0.00 0.00 0.00 0.00	1 1.14 100.03 1.61	1.14
	1958	0 0.00 0.00 0.00	1 1.14 100.30 1.61	1.14
	1959	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
	1961	0.00 0.00 0.00 0.00	1 1.14 100.20 1.61	1.14
	1963	0.00 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
	1964	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1.14
	1965	0.00 0.00 0.00 0.00	4 4.55 100.00 6.45	4 4.55
	1967	0 0.00 0.00 0.00	1 1.14 130.30 1.61	1 1.14
	Total	26 29 . 55	62 70.45	88 100.00

(Continued)

ACCOUNTING OCCUPATION SURVEY
CROSSTABS TO CAREER CHOICE
TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE
DATE OF DEGREE

Frequence Percent Row Pct Col Pct	У	PUBLIC ACCTG	PRIVATE	Total
	1968	1 1.14 33.33 3.85	2 2.27 66.67 3.23	3 3.41
	1969	1 1.14 25.00 3.85	3 3.41 75.00 4.84	4 4.55
	1970	0 0.20 0.20 0.00	2 2.27 100.00 3.23	2 2.27
	1971	1 1.14 33.33 3.85	2 2.27 66.67 3.23	3 3.41
	1972	0 0.00 0.00 0.00	7 7.95 100.00 11.29	7 7 . 95
	1973	0 0.00 0.00 0.00	2 2.27 120.00 3.23	2.27
	1974	1 1.14 100.00 3.85	0 0.00 0.00 0.00	1.14
	1975	0.00 0.00 0.00 0.00	1 1.14 100.00 1.61	1 1.14
,	Total	26 29.55	62 70.45	88 100.00

(Continued)

ACCOUNTING OCCUPATION SURVEY CROSSTABS TO CAREER CHOICE

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE DATE OF DEGREE

Frequenc Percent	У			
Row Pct Col Pct		PUBLIC ACCTG	PRIVATE INDUSTRY	Total
	1976	0 0.00 0.03 0.00	1 1.14 100.00 1.61	1 1.14
	1977	0 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2.27
	1978	1 1.14 25.00 3.95	3 3.41 75.00 4.84	4 4.55
	1979	2 2.27 66.67 7.69	1 1.14 33.33 1.61	3 3.41
	1980	2 2.27 40.00 7.69	3 3.41 60.00 4.84	5 5.68
	1981	1 1.14 25.00 3.85	3 3.41 75.00 4.84	4 4.55
	1982	1 1.14 33.33 3.85	2 2.27 66.67 3.23	3 3.41
	1983	2 2.27 40.00 7.69	3 3.41 60.20 4.84	5 5.68
	Total (Continued	26 29,55 1)	62 70.45	88 100.00

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE

Percent Row Pct Col Pct		PUBLIC ACCTG	PRIVATE	Total
	1984	2 2.27 40.00 7.69	3 3.41 60.00 4.84	5 5.68
	1985	2 2.27 50.00 7.69	2 2.27 50.00 3.23	4 4.55
	1986	6 6.82 75.00 23.08	2 2.27 25.00 3.23	8 9.09
	1987	3 3.41 50.00 11.54	3 3.41 50.00 4.84	6 6.82
	1988	0.00 0.00 0.00 0.00	3 3.41 100.00 4.84	3 3.41
,	Total	26 29 . 55	62 70.45	88 100.00

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE

AREA OF EMPHASIS

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ACCOUNTING	17 19.32 28.81 65.38	42 47.73 71.19 67.74	59 66.05
BUSINESS ADMIN	1 1.14 33.33 3.85	2 2.27 66.67 3.23	3 3.41
TAX	1 1.14 100.00 3.95	0 0.00 0.00 0.00	1.14
INDUSTRIAL MGMT	0 0.00 0.00 0.00	2 2.27 100.00 3.23	2 2 .2 7
MUSIC EDUCATION	0 0.20 0.00 0.30	1 1.14 100.00 1.61	1.14
FINANCE	Ø Ø.00 Ø.00 Ø.00	4 4.55 100.00 6.45	4 4.55
MARKETING	1 1.14 100.00 3.85	Ø Ø.00 Ø.00 Ø.00	1.14
Total (Continued)	26 29.55	62 70.45	88 100.00

ACCOUNTING OCCUPATION SURVEY
CROSSTABS TO CAREER CHOICE

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE AREA OF EMPHASIS

REA OF BUILDING	1		
Frequency			
Percent	1		
Row Pct	PUBLIC	PRIVATE	
Col Pct	ACCTG	INDUSTRY	Total
	; 	+	•
AERONAUTICAL	l ø	1 1	1
	9.00	1.14	1.14
	0.00	100.00	1.17.7
	0.00	1.61	
	+	tt	
BUSINESS MGMT	1	2	3
	1.14	2.27	3.41
	33.33	66.67	
	3.85	3.23	
	+	+	
INFO SYSTEMS	Ø	1	1
	0.30	1.14	1.14
	0.00	100.00	
	0.00	1.61	
	+	tt	
ENGLISH	1	0	1
	1.14	0.00	1.14
	100.00	0.00	
	3.85	0.00	
	+	, ++	
HOME ECONOMICS	1	j Øj	1
	1.14	0.00	1.14
	100.00	9.00	
	3.85	0.00	
	, +		
POLITICAL	1	0	1
SCIENCE	1.14	0.00	1.14
	100.00	0.00	
	3.85	0.00	
	+	, ++	•
MINING	1	0	1
	1.14	0.00	1.14
	100.00	0.00	
	3.85	.0.00	
	, +		
SOCIAL SCIENCE	ļ Ø	1	1
	0.00	1.14	1.14
	0.00	100.00	
	0.00	1.61	
	~•~~	;	
Total	26	62	88
- ·	29.55	70.45	100.00
(Continued)	•	•	_ •
,			

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE

AREA OF EMPHASIS Frequency	ı		
Percent	j		
Row Pct	PUBLIC	PRIVATE	
Col Pct	ACCTG	INDUSTRY	Total
BUSINESS	Ø	1	1
ECONOMICS	0.00	1.14	1.14
	0.00	100.00	
	0.30	1.61	
ELECTRICAL	Ø	1	1
ENGINEER	0.00	1.14	1.14
	0.00	130.00	
	0.00	1.61	
PSYCHOLOGY	, ø	1	1
	0.00	1.14	1.14
	0.00	100.00	
	9.00	1.61	
X RAY TECHNICIAN	1	0	1
	1.14	0.00	1.14
	100.00	0.00	
	3.85	0.00	
PARA LEGAL	l ø	1 1	1
	0.00	1.14	1.14
	0.00	100.00	
	0.00	1.61	
EDUCATION	1	1	2
	1.14	1.14	2.27
	50.00	50.00	
	3.85	1.61	
MATH	Ø	1	1
•	0.00	1.14	1.14
	0.00	100.00	
	0.00	1.61	
Total	26	62	88
	29.55	70.45	100.00

ACCOUNTING OCCUPATION SURVEY CROSSTABS TO CAREER CHOICE TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE AGE UPON GRADUATION Frequency

Frequency Percent Row Pct	У	PUBLIC	PRIVATE	
Col Pct		ACCTG	INDUSTRY	Total
	21	3 3.45 25.00 11.54	9 10.34 75.00 14.75	12 13.79
	22	6 6.90 20.69 23.08	23 26.44 79.31 37.70	29 33.33
	23	2.30 25.00 7.69	6 6.90 75.00 9.84	8 9 .2 7
	24	3 3.45 42.86 11.54	4.60 57.14 6.56	7 8.05
•	25	5 5.75 50.00 19.23	5 5.75 50.00 8.20	10 11.49
•	26	1 1.15 25.20 3.85	3 3.45 75.00 4.92	4 4.60
•	27	0 0.00 0.00 0.00	2 2.30 100.00 3.28	2 2.30
-	28	1 1.15 50.00 3.85	1 1.15 50.00 1.64	2 2.30
	Continued	26 29.89)	61 70.11	87 100.00

ACCOUNTING OCCUPATION SURVEY
CROSSTABS TO CAREER CHOICE

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE AGE UPON GRADUATION

Public Private Priva	Frequenc Percent	У			
0.00 2.30 2.3 2.3 3.00 100.00 3.28	Row Pct				Total
1.15 1.15 2.3 50.00 50.00 3.85 1.64		29	0.00 3.00	2.30 100.00	2.30
0.00 1.15 1.1 0.00 1.64 34 0 1 0.00 1.15 1.1 0.00 1.00.30 0.00 1.64 35 1 1 1.15 1.15 2.3 50.00 50.00 3.85 0.00 3.85 0.00 3.85 0.00 3.85 0.00 3.85 0.00 3.85 0.00 3.90 1.15 0.00 1.15 0.00 1.15 0.00 1.15 0.00 1.15 0.00 1.15 0.00 1.64 1.15 0.00 0.00 1.64		31	1.15 50.00	1.15 50.00	2.30
0.00		33	0.00 0.00	1.15	1 1.15
1.15 1.15 2.3 50.00 3.85 1.64		34	0.00 0.00	1.15 100.20	1 1.15
37 1 0 1.1		35	1.15 50.00	1.15 50.00	2 2.30
39 0 1 0.00 1.1 0.00		36	1.15 100.00	0.00 0.00	1 1.15
0.00 1.15 1.1 0.00 100.00 0.00 1.64		37	1.15 100.00	0.00 0.03	1 1.15
Total 26 61 8		39	0.00 9.00	1.15 100.00	1 1.15
		Total (Continued		61 70 .1 1	87 100.00

TABLE OF BACHELOR'S DEGREE BY CAREER CHOICE

NGE UPON GRADUATION					
Frequency					
Percent	1				
Row Pct	PUBLIC	PRIVATE			
Col Pct	ACCTG	INDUSTRY	Total		
45	1	Ø	1		
	1.15	3.90	1.15		
	100.03	0.00			
	3.95	0.20			
50) Ø	1	1		
	9.23	1.15	1.15		
	3.00	100.00			
	9.00	1.64			
	-+	++			
Total	26	61	87		
	29.89	70.11	100.00		

TABLE OF 2ND BACHELOR'S DEGREE BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
2ND BACHELOR'S	3	6	9
	3.41	6.82	10.23
	33.33	66.67	
	11.54	9.68	
NO 2ND	23	1 56	79
BACHELOR'S	26.14	53.64	37.99
	29.11	70.89	
	88.46	90.32	
Total	26	62	98
	29.55	70.45	100.00

TABLE OF 2ND BACHELOR'S DEGREE BY CAREER CHOICE

SCHOOL

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
UNR	25.00 100.00 100.00	Ø 0.00 0.00 0.00	2 25.00
U OF MONTANA	0 0.00 0.00 0.00	1 12.50 190.03 16.67	12.50
UNEV	0.00 0.00 0.00 0.00	1 12.50 130.00 16.67	1 12.59
U OF DENVER	0 0.00 0.00 0.00	1 12.50 100.00 16.67	1 12.50
MARQUETTE UNIV	0.00 0.00 0.20 0.02	1 12.50 120.20 16.67	1 12.59
METROPOLITAN STATE	0 0.00 0.00 0.00	1 12.50 100.00 16.67	1 12.50
U OF UTAH	0.00 0.00 0.00 0.00	1 12.50 130.00 16.67	1 12.50
Total	2 25.00	6 75.00	8 10 0. 00

ACCOUNTING OCCUPATION SURVEY CROSSTABS TO CAREER CHOICE

TABLE OF 2ND BACHELOR'S DEGREE BY CAREER CHOICE DATE OF DEGREE

Frequency	7	ļ		
Percent Row Pct Col Pct		PUBLIC ACCTG	PRIVATE	Total
	1969	Ø	1 1	1
		3.20	11.11	11.11
		0.00 0.00	100.00 16.67	
-	1971	0	1	. 1
		7.00 7.00	11.11	11.11
_		3.00	16.67	•
	1973	1	9	1
		11.11	0.00 0.00	11.11
-		33.33	0.00	
	1974	0	1 1 1	11 11
		0.00 0.00	11.11	11.11
_		0.00	16.67 ++	
	1979	0	1 1 1	1
		0.30 3.00	11.11	11.11
_		0.00	16.67 ++	
	1980	Ø Ø.00	l 11.11	1 11.11
	!	9.00	130.30	11.11
-		0.00 	16.67 ++	
	1983	11.11	1 1 1	2 22.22
		50.00	11.11 50.00	22.22
-		33.33	16.67 ++	
	1984	1	0	11 11
		11.11 100.00	0.00 0.00	11.11
-		33.33	0.00	
Т	otal	3 33.33	6 66 .67	190 00
Freq	uency Mis	33.33 ssing = 79		100.00

TABLE OF 2ND BACHELOR'S DEGREE BY CAREER CHOICE

AREA OF EMPHASIS Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ACCOUNTING	2 22.22 25.00 66.67	6 66.67 75.00 100.00	8 38.89
MINING	1 11.11 100.00 33.33	0 0.00 0.00 0.00	11.11
Total	3 33.33	6 6 6. 67	9 130.00

TABLE OF 2ND BACHELOR'S DEGREE BY CAREER CHOICE

AGE UPON GRADUATION

Percent Row Pct Col Pct	Y	PUBLIC ACCTG	PRIVATE	Total
	24	0.00 0.00 0.00	1 11.11 100.03 16.67	11.11
	25	3.00 3.00 3.00 3.00	1 11.11 100.00 16.67	11.11
	27	1 11.11 50.00 33.33	1 11.11 50.00 16.67	2 22 . 22
•	29	1 11.11 50.00 33.33	1 11.11 50.00 16.67	2 22.22
•	31	1 11.11 33.33 33.33	2 22.22 66.67 33.33	3 33.33
1	rotal	3 33.33	6 6 6. 67	9 100.00

TABLE OF MASTER'S DEGREE BY CAREER CHOICE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
MASTER'S DEGREE	3 3.41 18.75 11.54	13 14.77 81.25 20.97	16 18.18
NO MASTER'S	23 26.14 31.94 88.46	49 55.68 69.06 79.03	72 81.82
Total	26 29,55	62 70,45	38 100.00

TABLE OF MASTER'S DEGREE BY CAREER CHOICE

SCHOOL

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
CSU CHICO	0 0.00 9.00 0.00	1 6.25 100.00 7.79	1 6.25
UNR	1 6.25 100.00 33.33	0.20 3.03 9.30	6.25
GOLDEN GATE	0.00 0.00 0.00	25.00 100.00 30.77	4 25.00
CENTRAL MICHIGAN	0 0.00 0.00 0.30	2 12.50 100.00 15.38	2 12.50
U OF OREGON	1 6.25 100.00 33.33	0 0.00 0.00 0.00	1 6.25
U OF OKLAHOMA	1 6.25 100.03 33.33	0 0.00 3.00 0.00	1 6.25
Total (Continued)	3 18.75	13 81.25	16 100.20

TABLE OF MASTER'S DEGREE BY CAREER CHOICE

SCHOOL

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
MARQUETTE UNIV	0 0.00 0.00 9.00	1 6.25 100.00 7.69	1 6.25
usc	0 0.00 0.03 0.00	1 6.25 100.00 7.69	1 6 .2 5
UCLA	0.00 0.00 0.00 0.00	1 6.25 130.00 7.69	1 6.25
GEORGIA TECH	0 0.00 0.00 0.00	1 6.25 100.00 7.69	1 6.25
APPALACIAN STATE	0.00 0.00 0.00 0.00	1 6.25 100.00 7.69	1 6.25
RUTGERS	0.00 0.00 0.00 0.00	1 6.25 100.00 7.69	1 6.25
Total	3 18.75	13 81.25	16 100.00

TABLE OF MASTER'S DEGREE BY CAREER CHOICE

DATE OF DEGREE

Frequency Percent Row Pct Col Pct	7	 PUBLIC ACCTG	PRIVATE	Total
	1967	0 0.00 0.00 9.00	1 7.69 100.03 10.00	1 7.69
	1972	1 7.69 100.00 33.33	0.00 0.00 0.00 0.00	1 7.69
·	1975	0 0.00 0.03 0.00	1 7.69 100.00 10.00	1 7.69
•	1976	0.00 0.00 0.00 0.00	1 7.69 100.00 10.00	1 7.69
•	1977	0 0.20 0.00 0.00	1 7.69 100.00 10.00	7.69
•	1978	0.00 0.00 0.00 0.00	1 7.69 100.00 10.00	7.69
•	1985	0.00 0.00 0.00 0.00	1 7.69 100.00 10.00	7.69
	Total (Continued	3 23.08	10 76.92	13

TABLE OF MASTER'S DEGREE BY CAREER CHOICE

DATE OF DEGREE

Frequency Percent Row Pct Col Pct	<i>.</i>	PUBLIC ACCTG	PRIVATE	Total
	1987	2 15.38 100.00 66.67	0.00 0.00 0.00	2 15.38
	1988	0.00 0.00 0.00 0.02	3 23.08 100.00 30.00	3 23.08
	1989	0.00 0.00 0.00 0.00	1 7.69 100.00 10.00	1 7.69
1	otal	3 23.08	10 76.92	13 100.00

TABLE OF MASTER'S DEGREE BY CAREER CHOICE

AREA OF EMPHASIS

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ACCOUNTING	2 12.50 40.00 66.67	3 18.75 60.00 23.08	5 3 1.25
TAX	7 2.92 0.00 9.00	1 6.25 130.00 7.69	1 6.25
HEALTH CARE	0 9.90 0.00 0.00	1 6.25 100.00 7.69	1 6.25
FINANCE	1 6.25 16.67 33.33	5 31.25 83.33 38.46	6 37 . 50
NO DEGREE	0 0.00 0.00 3.00	3 18.75 100.02 23.08	2 18.75
Total	3 18.75	13 81.25	16 100.00

TABLE OF MASTER'S DEGREE BY CAREER CHOICE

AGE UPON GRADUATION

Frequenc Percent Row Pct Col Pct	y	PUBLIC ACCTG	PRIVATE	Total
	25	0 9.00 0.00 0.00	1 7.69 100.00 10.00	1 7.69
	26	1 7.69 50.00 33.33	1 7.69 50.00 10.00	2 15.39
	27	1 7.69 50.00 33.33	1 7.69 50.00 10.00	2 15.38
	28	1 7.69 100.00 33.33	0 0.00 0.00 0.00	1 7.69
•	30	0 0.00 0.00 0.00	2 15.38 100.00 20.00	2 15.38
	33	0 0.00 0.00 0.00	1 7.69 100.00 10.00	1 7.69
·	38	0 0.00 0.00 0.00	2 15.38 100.00 20.00	2 15.38
	Fotal (Continued	3 23.07 3)	10 76.92	13 100.00

TABLE OF MASTER'S DEGREE BY CAREER CHOICE

AGE UPON GRADUATION

Frequency Percent Row Pct Col Pct		PUBLIC ACCTG	PRIVATE	Total
	40	0.30 0.00 0.00 0.30	1 7.69 100.00 10.00	1 7.69
	57	0.00 0.00 0.00 0.00	7.69 100.00 10.00	1 7.69
Tota	al	3 23.08	10 76.92	13 130.03

TABLE OF OTHER EDUCATION BY CAREER CHOICE

Frequency Percent			
Row Pct	PUBLIC	PRIVATE	
Col Pct	ACCTG	INDUSTRY	Total
	+	++	
OTHER	1 0	7	7
	3.00	100.00	100.00
	0.20	100.00	
	9.00	100.00	
	+	++	_
Total	Ø	7	7
	7.00	130.30	100.00

Frequency Missing = 81

TABLE OF OTHER EDUCATION BY CAREER CHOICE

SCHOOL

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
UNR	0.00 0.00 0.00 0.00	1 33.33 100.00 33.33	1 33.33
UCLA	0.00 0.00 0.00 0.00	1 33.33 100.00 33.33	1 33.33
OHIO STATE	0 0.00 0.00 0.00	1 33.33 100.00 33.33	1 33.33
Total	Ø Ø.00	3 100.20	3 100.00

TABLE OF OTHER EDUCATION BY CAREER CHOICE

DATE OF DEGREE

NO DEGREE 0.00 57.13 57.13	Frequenc Percent Row Pct Col Pct	у	PUBLIC ACCTG	PRIVATE	Total
1973 0 1 1 1 1 1 1 1 1 1			4	1 - 1	-
0.00 57.13 1 1 1 1 1 1 1 1 1	D	EGREE		•	57.13
1973 0 1 1 1 1 1 1 1 1 1			1	1 1	
1974 3 1 1 1 1 1 1 1 1 1			9.20	57.13	
1974 3 1 1 1 1 1 1 1 1 1		1973	l Ø	1 1	1
1974 3 1 1 1 1 1 1 1 1 1			0.00	14.29	14.29
1974 3 1 1 1 1 1 1 1 1 1			i .	1	
1983 0 1 1 1 1 1 1 1 1 1			0.00	14.29	
1983 0 1 1 1 1 1 1 1 1 1		1974	t 3	 1	1
1983 0 1 1 1 0.00 14.29 14.29 0.00 14.29 14.29 0.00 14.29 0.00 14.29 0.00 14.29 0.00 14.29 0.00			0.00	14.29	14.29
1983 0 1 1 1 0.00 14.29 14.29 0.00 14.29 0.00 14.29 14			0.00	100.00	
0.00 14.29 14.29 0.00 100.00 0.00 14.29			0.00	14.29	
0.00 14.29 14.29 0.00 100.00 0.00 14.29		1 0 0 3	t	++ 1	
0.20 100.20 0.00 14.29		1763	_		_
0.00 14.29					11,00
m-L-1			ł		
		Total	+ Ø	++ 7	•
0.00 120.20 120.23				•	130.93

TABLE OF OTHER EDUCATION BY CAREER CHOICE

AREA OF EMPHASIS

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
CPA	0	1 4	4
	9.20	57.14	57.14
	0.00	100.03	
	9.00	57.14	
ACCTG CLASSES	† 	3	3
	9.00	42.86	42.86
	0.30	100.00	
	3.00	42.86	
Total	+0	++ 7	7
	0.20	120.30	190.00

TABLE OF OTHER EDUCATION BY CAREER CHOICE

AGE UPON GRADUATION

Frequency Percent Row Pct Col Pct	<i>.</i>	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
	25	0.00 0.00 0.00 0.00	1 20.00 100.00 20.00	1 20.00
	26	0 0.00 0.00 0.00	1 20.03 100.00 20.03	1 20.00
	27	0.20 0.20 0.00 0.00	1 20.00 100.00 20.00	1 20.00
	31	0 0.02 0.00 0.03	1 20.00 100.00 20.00	1 20.07
-	37	0 7.20 3.00 9.30	1 20.00 100.00 20.00	1 20.00
T	otal	0.00	5 100.00	5 100.03

"If you did not major in accounting but hold an accounting position, please specify how you obtained your current position with a degree other than accounting."

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
OTHER	1 8.33 11.11 33.33	8 66.67 88.39 88.89	9 75 . 00
RETURNED TO SCHOOL AND TOOK CLASSES	16.67 66.67 66.67	1 8.33 33.33 11.11	1 25.00
Total	3 25.00	9 75.00	12 100.00

Frequency Missing = 76

"What was your original goal while taking accounting classes?"

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
OBTAIN REQUIRED COURSES FOR CAREER IN ACCTG	21 24.14 33.33 84.03	42 48.28 66.67 67.74	63 72.41
IMPROVE ACCTG SKILLS IN POSITION HELD	1 1.15 14.29 4.20	6.90 85.71 9.68	7 8.05
OBTAIN COURSES REQUIRED FOR POSITION HELD	0 0.09 0.20 0.02	1 1.15 100.20 1.61	1 1.15
OTHER	2 2.30 22.22 8.00	7 8.05 77.78 11.29	9 10.34
SATISFY REQUIRE- MENTS OF OTHER DEGREE	1 1.15 14.29 4.00	6.90 6.90 35.71 9.68	7 8 . 05
Total	25 28.74	62 71.26	87 100.00

"Who most influenced your career choice"

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
ACQUAINTANCES IN THE ACCTG PROFESSION	3.40 25.00 11.54	9 10.22 75.00 14.52	12 13.64
PEERS	4 4.55 44.44 15.38	5 5.68 55.55 8.06	9 10.23
FAMILY	5 5.68 33.33 19.23	10 11.36 66.67 16.13	15 17.05
OTHER	11 12.50 30.56 42.31	25 28.41 69.44 40.32	36 40.91
PROFESSORS	3 3.41 18.75 11.54	13 14.77 81.25 23.97	16 18.18
Total	26 29.89	62 70.11	88 100.03

"While taking your accounting classes, in what areas did you plan to work"

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
GOVERNMENT	1 1.14 33.33 3.85	2 2.27 66.67 3.23	3 3.41
PRIVATE INDUSTRY	2 2.27 5.26 7.69	36 40.91 94.74 59.06	38 43.18
OTHER	0 0.00 9.00 9.00	4 4.55 100.00 6.45	4 4.55
PUBLIC ACCOUNTING	23 26.14 53.49 88.46	20 22.73 46.51 32.26	43 48.86
Total	26 29.55	62 77.45	88 130.00

"Referring to the career choices in the previous question, did you change your career choice as a result of:"

TAKING CLASSES

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
NO	16	35	51
	24.24	53.03	77.27
	31.37	68.63	
	76.19	77.78	
YES	+ l 5	10 1	15
	7.58	15.15	22.73
	33.33	66.67	
	23.81	22.22	
Total	+ 21	30	66
	31.82	68.18	100.03

Frequency Missing = 22

INTERVIEWING FOR FIRST JOB

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
NO	18 28.12 36.73 90.00	31 48.44 63.27 68.18	49 76.56
YES	3.12 13.33 10.00	13 20.31 86.67 31.82	15 23.44
Total	20 31.25	44 68.75	64 100.00

"Referring to the career choices in the previous question, did you change your career choice as a result of:"

WORKING IN FIRST JOB

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	'Total
NO	17	26	43
0	23.29	35.62	58.90
	39.53	60.47	
	85.00	49.06	
YES	+ 3	++ 1 27 1	32
120	4.11	36.99	41.13
	19.03	90.00	
	15.00	50.94	
Total	+ 2Ø	++ 53	73
	27.40	72.60	100.00

Frequency Missing = 15

GOALS DID NOT CHANGE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
NO	8 12.50 26.67 36.36	22 34.78 73.33 52.38	30 46.88
YES	14 21.87 41.18 63.64	20 31.25 58.82 47.62	34 53.12
Total	22 34.38	42 65.62	64 100.00

"The following is a list of reasons for <u>not</u> taking a position in the aternative accounting career. Please rank them from 1 to 5 as they apply to your decision according to the following scale."

- l = strong influence
- 2 = some influence
- 3 = neutral
- 4 = little influence
- 5 = no influence

1. TOO MUCH STRUCTURE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Tota.
1	1 1.20 10.00 4.00	9 10.84 90.00 15.52	10 12.05
2	2 2.41 13.33 8.00	13 15.66 36.67 22.41	15 18.07
3	8 9.64 40.70 32.00	12 14.46 60.30 20.69	29 24.19
4	4 4.82 28.57 16.00	10 12.95 71.43 17.24	14 16.87
5	10 12.05 41.67 40.00	14 16.87 58.33 24.14	24 28.92
Total	25 30.12	58 6 9. 88	83 100.00

2. TOO MUCH PRESSURE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
1	0 0.00 0.30 0.00	12 14.29 100.30 20.69	12 14.29
2	0 0.00 3.00 9.00	8 9.52 100.00 13.79	9.52
3	4 4.76 20.00 15.38	16 19.05 80.00 27.59	20 23.81
4	8 9.52 57.14 30.77	6 7.14 42.86 10.34	14 16.67
5	14 16.67 46.67 53.85	16 19.05 53.33 27.59	30 35.71
Total	26 30 . 95	58 69 . Ø5	84 100.00

3. STARTING SALARY TOO LOW

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
1	9.00 9.00 9.00 9.00	11 13.10 100.00 18.97	11 13.10
2	0 9.00 9.00 9.00	9 10.71 100.00 15.52	9 10.71
3	4 4.76 16.20 15.38	21 25.00 84.00 36.21	25 29.76
4	8 9.52 61.54 30.77	5 5.95 38.46 8.62	13 15.48
5	14 16.67 53.85 53.85	12 14.29 46.15 20.69	26 30.95
Total	26 30.95	58 6 9. 05	84 100.00

4. LONG HOURS

Frequency Percent Row Pct Col Pct	PUBLIC	PRIVATE	Total
. 1	3 3.00 3.00 0.00	10 11.90 120.00 17.24	10 11.93
2	0.00 0.00 0.00 0.00	17 20.24 100.90 29.31	17 20.24
3	4 4.76 19.05 15.38	18 21.43 81.82 31.03	22 26.19
4	7.14 75.00 23.08	2 2.38 25.00 3.45	9.52
5	16 19.05 59.26 61.54	11 13.10 40.74 18.97	27 32.14
Total	26 30.95	58 69 . 05	84 100.00

5. TRAVEL

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
1	0 0.00 0.00 0.00	8 9.52 100.00 13.79	7 9 . 52
2	1 1.19 8.33 3.85	11 13.10 91.67 18.97	12 14.29
3	5 5.95 20.83 19.23	20 23.81 30.00 34.48	25 29.76
4	6 7.14 46.15 23.08	7 8.33 53.85 12.07	13 15.48
5	14 16.67 53.85 53.85	12 14.29 46.15 20.69	26 30.95
Total	26 30.95	58 6 9. 05	84 100.00

6. TOO OLD FOR ENTRY LEVEL

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
1	1 1.20 9.09 3.85	10 12.05 90.91 17.54	11 13.25
2	0 0.00 0.00 0.00	6 7.23 100.00 10.53	6 7 .23
3	3.61 33.33 11.54	7 8.43 66.67 12.28	10 12.05
4	4 4.82 44.44 15.38	5 6.02 55.56 8.77	9 10.84
5	18 21.69 38.30 69.23	29 34.94 61.70 50.88	47 56.63
Total	26 31.33	57 68 . 67	83 100.00

7. INTERVIEWED BUT DID NOT RECEIVE OFFER

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE INDUSTRY	Total
1	0 9.00 9.00 9.00	5.00 100.00 7.14	4 5.00
2	2 2.50 25.00 9.33	7.50 75.00 75.71	8 10.00
3	2 2.50 22.22 8.33	7 8.75 77.78 12.50	9 11.25
4	5.00 57.14 16.67	3 3.75 42.86 5.36	7 8 . 75
5	16 20.00 30.77 65.67	36 45.00 69.23 64.29	52 65.00
Total	24 30.00	56 70.00	80 130.00

8. DID NOT THINK OPPORTUNITY WOULD BE AS GREAT

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
1	11 13.25 61.11 42.31	7 9.43 38.89 12.28	18 21.69
2	5 6.02 41.67 15.38	7 8.43 59.33 12.28	12 14.46
3	2 2.41 11.11 11.54	16 19.28 88.89 28.07	18 21.69
4	1 1.20 6.67 3.85	14 16.87 93.33 24.56	15 18 .0 7
5	7 8.43 35.00 26.92	13 15.66 65.00 22.81	20 24.10
Total	26 31.33	57 68.67	83 100.00

9. JOB SECURITY

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
1	0 0.00 0.00 0.00	6 7.23 130.00 10.53	6 7.23
2	3.61 33.33 7.69	6 7.23 66.67 10.53	9 10.84
3	9.64 25.20 34.62	24 28.92 75.00 42.11	32 38.55
4	3 3.61 23.08 11.54	10 12.05 76.92 17.54	13 15.66
5	12 14.46 52.17 46.15	11 13.25 47.83 19.30	23 27.71
Total	26 31.33	57 68 . 67	83 100.00

10. LACK OF EXPERIENCE

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
1	3.61 37.50 11.54	6.02 62.50 8.77	9.64
2	4 4.82 30.77 11.54	9 10.84 69.23 15.79	13 15.66
3	6 7.23 30.43 26.92	17 20.48 73.91 29.82	23 27.71
4	1 1.20 14.29 26.92	6 7.23 85.71 10.53	7 8 .43
5	12 14.46 37.50 46.15	20 24.10 62.50 35.09	32 39.55
Total	26 31.33	57 68 . 67	83 100.00

11. DID NOT FEEL COMFORTABLE WORKING IN CHANGING ENVIRONMENTS

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	Total
1	0 0.00 3.00 3.00	5 6.02 100.30 8.77	5 6 .02
2	9.00 3.00 3.00 0.00	6 7.23 100.00 10.53	6 7 .2 3
3	3.61 21.43 11.54	11 13.25 78.57 19.30	14 16.87
4	5 6.02 35.71 19.23	9 10.84 64.29 15.79	14 16.87
5	18 21.43 40.91 69.23	26 31.33 59.09 45.61	44 53.01
Total	26 31.33	57 68 . 67	83 100.00

12. NOT ENOUGH VARIETY IN THE WORK

Frequency Percent Row Pct Col Pct	PUBLIC ACCTG	PRIVATE	
1	7 3.43 50.00 26.92	7 8.43 50.00 12.28	14 16.87
2	10 12.35 55.56 38.46	8 9.64 44.44 14.04	18 21.69
3	3 3.61 17.65 11.54	14 16.87 82.35 24.56	17 23.48
4	1 1.20 12.50 3.95	6 8.43 87.50 12.28	8 9 .64
5	5 6.02 19.23 19.23	21 25.30 80.77 36.84	26 31.33
Total	26 31.33	57 68.67	83 13 0. 00

13. NOT WILLING TO RELOCATE

Percent Row Pct Col Pct	 PUBLIC ACCTG	PRIVATE	Total
1	0.00 0.00 0.00 0.00	6 7.23 100.00 10.53	6 7 .2 3
2	2 2.41 25.00 7.69	6 7.23 75.00 10.53	9.64
3	7 8.43 30.43 26.92	16 19.28 69.57 28.07	23 27.71
4	2 2.41 . 25.00 7.69	6 7.23 75.00 10.53	9.64
5	15 18.07 39.47 57.69	23 27.71 60.53 40.35	38 45.78
Total	26 31.33	57 68.67	83