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Best Practice

A comprehensive effort to recruit and retain accounting students

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ABSTRACT

This paper describes a series of coordinated and proactive recruitment and retention efforts within the accounting department of a southeastern university. Each semester, recruitment of successful students in Principles of Accounting classes is a departmental priority. The intention is to encourage Principles students to declare a major in accounting. For accounting majors in the junior and senior years, a series of programs is offered for professional development. Each year students are surveyed to gauge the perceived value of the time spent out-of-classroom. The results indicate that the time spent out-of-classroom is beneficial. Most important, the results of our efforts to recruit to the major from Principles classes correlate to previous research that indicates contacting potential majors in the introductory course is crucial.

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1. Introduction

At Appalachian State University [ASU], the accounting department has a formal plan, followed every semester, focusing on recruitment from Principles of Accounting into the accounting major and on improving retention of accounting majors using out-of-classroom programs during the junior and senior years. A total of four evening programs every semester are required to implement this plan. Because of recruitment efforts by faculty, a significant number of Principles students who had not considered accounting as a major are convinced to change majors each semester. Junior and senior accounting majors are developing competence and confidence as they prepare to enter the job market

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through a series of programs, led by faculty and accounting professionals, offering suggestions for successful interview and job-seeking skills. One of the main reasons for the success of this strategy is that accounting faculty members have invested significant amounts of time out-of-classroom, mostly in the evenings.

1.1. *Appalachian State University*

ASU is part of the University of North Carolina system. University enrollment in the fall of 2012 was 17,344 students, with 103 undergraduate degree programs and 49 graduate degree programs. The Walker College of Business is accredited by AACSB International, with over 2,300 undergraduate students, including 360 junior or senior accounting majors. All College of Business students must take six core business courses, including Principles of Accounting I and Principles of Accounting II. In addition, many non-business students earn a minor in business, which includes the first Principles of Accounting course.

1.2. *The accounting educator*

Accounting educators have long been aware of student stereotypes and misconceptions about accountants and accounting majors. Parker (2000) confirmed stereotypical descriptions of accountants as being “introverted, cautious, methodical, systematic, anti-social and boring.” Hunt, Falgani, and Intrieri’s (2004) study of college student perceptions of accountants also confirmed similar stereotypes, finding that college students perceive accountants as “not particularly admirable, exciting, outgoing, or versatile.” Misconceptions about the requirements of the accounting major also exist. Parker’s study found that “non-accounting majors may choose a major other than accounting, believing accounting is too quantitative and boring.” Barsky, Catanach, and Kozlowski (2003) note that “technology, the economy, recruiting practices and public perceptions of the accounting profession all challenge faculty in promoting the accounting major.”

Yet another challenge is the decline in the “accounting professoriate.” A study by Fogarty and Markarian (2007) shows a decline in the number of accounting faculty, which has caused accounting to be the “only major business discipline that has declined in representation at the business school.” Fogarty and Markarian conclude (p. 156) that this may be because “the accounting field is rigorous, and the decline in numbers reflects the fact that only a relative few are capable of meeting its high standards of accomplishment.” This is true for students at the undergraduate level as well as for doctoral students, and becomes part of the “marketing” problem faced by accounting faculty in the recruitment of accounting majors. Because accounting faculty time is at a premium, when faculty spend extra hours in out-of-classroom recruitment and retention efforts, they must be convinced that these efforts make a difference. This paper provides some evidence that a coordinated plan that is easily implemented and followed can make a significant difference both in the quantity and quality of accounting majors and in the employment success of graduates.

Many students believe (correctly) that a major in accounting may require more work than some other majors, and (incorrectly) that only students who excel in math will do well in the major. Research shows that recruiting into the accounting major is best accomplished in the introductory sophomore-level accounting courses. Mohrweis (2006) found that just a letter of congratulations to students upon successful completion of the introductory course was enough to dramatically increase the likelihood that students would continue into a junior-level accounting course. Elfrink and Woodruff (2008) suggest that students need to be recruited as college underclassmen and supported after declaring accounting as the major.

There is agreement in the literature that recruitment efforts are important and that support after recruitment is essential. At ASU, this effort means a comprehensive plan designed to reach sophomores in Principles of Accounting through seniors preparing for job interviews. The Department of Accounting is active in recruiting students who might otherwise not become accounting majors and in supporting majors by offering out-of-classroom programs to help them prepare for a successful job search. These programs are beyond what is offered during Beta Alpha Psi (BAP) meetings and have

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