

Understanding Student Dissatisfaction with Campus Recruiting

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Abstract

This study examines how students being recruited into public accounting interpret their campus recruiting experiences. Based on open-ended interviews of successful applicants, the findings indicate consequential differences between students' and recruiters' attitudes towards fairness and propriety during recruiting activities. These differences appear rooted in students' and recruiters' close ties to their respective institutional cultures (academic and professional), and not in the more serious arena of differing professional ethical standards. The study illustrates how even subtle attitudinal differences between students and recruiters can influence the outcome of the recruiting process and suggests that recruiters might be more effective if they acknowledge and adjust for the highly focused and, at times, exacting sense of right and wrong that students bring to the recruiting process.

Each fall, recruiters from public accounting firms arrive on college campuses to interview prospective entry-level staff accountants, and each fall accounting majors sign up to be recruited for internships and full-time positions with public accounting firms. The highly competitive campus interviews are, for many students, their first significant one-on-one interaction with public accounting firm personnel and the first tangible step in their transformation from students to professional staff accountants.

Unfortunately, campus recruiting is also a source of student discontent. The goal of this study was to broaden our understanding of student dissatisfaction with campus recruiting so that we as educators can be more effective in directing our students through this important professional rite of passage.

Different Perspectives

During campus recruiting, the interviewing students remain closely tied to their known world, the college campus. Although they have taken the first tentative steps toward separation—by changing into business clothes and recasting their histories to appeal to recruiters—they have not yet transferred their allegiances to any one particular firm. In other words, students negotiate with recruiters from their own unique perspective for their own unique version of reality—perspectives and realities that only partially parallel those of the recruiters (Sorensen et al., 1973; Wright, 1977; Kochanek & Norgaard, 1985a, 1985b; Yunker et al., 1986; Davidson & Etherington, 1995).

Fogarty (1992) wrote of the need to study the socialization processes by which staff accountants adopt their new firm's organizational goals and values. He and others recognized that new staff

accountants make the greatest personal accommodations as they adjust to their firm's unfamiliar institutional culture (Sorensen et al., 1973; Fogarty, 1993). Campus recruiting, however, takes place before students have formally committed to a particular firm, that is, before they have experienced meaningful workplace socialization. It is reasonable, therefore, to expect some dissonance between recruiters' and students' values, attitudes and expectations. Though subtle, these differences have the potential for disrupting the recruiting process and adversely influencing hiring outcomes.

Student Dissatisfaction

Ideally, campus recruiting is a time when students and accounting firms exchange accurate and relevant information about themselves. For many students, however, campus recruiting is less than ideal. In one study, only 43% of 676 students found campus interviewing to be satisfactory (Lathan et al., 1987). In another, 45% of 312 accounting majors gave campus recruiters grades of C, D, or F for asking inappropriate or illegal questions (Scott et al., 1985). Other problems include lack of recruiter credibility (McMillan *et al.*, 1994) and over-pursuit of top students (Hermanson & Hermanson, 1991). In this study, students further noted recruiters' lack of attentiveness during interviews, unconventional interviewing techniques, unprofessional comments about competing firms, preferential treatment for select students, lack of candor when discussing their firms, inappropriate pressure to accept offers, and failure to meet agreed upon deadlines.

Unrealistic Expectations

One possible explanation for students' reported dissatisfaction with campus recruiting is that weak anticipatory socialization skillsⁱ may encourage unrealistic expectations. Sorensen et al. (1973, p. 48) suggested that "more thought needs to be given to the development of the graduate's understanding of how the larger firm works...*while the student is still in college*" (italics added). Mayer-Sommer and Loeb (1981, p. 129) concurred, noting that accounting professors need to take greater responsibility for the professional socialization of their students by restructuring familiar university rituals such as office hours and examinations so that "after graduation new accountants should find that many beliefs, attitudes, and behaviors associated with achievement in school are also associated with success in practice."

While it is true that students have little experience with professional accounting culture, it does not necessarily follow that the university is the appropriate place to begin that acculturation process. Faulting academic programs for not restructuring their unique institutional traditions to more closely mirror those found in public accounting implies a concurrent—and unacceptable—devaluation of the academic culture, at least to the extent it differs from that of practice.

Rather than minimize these differences, this research celebrates the two independent realities of student life

i Anticipatory socialization is "the tendency of an individual to adopt the values, attitudes, and behaviors that he perceives to be typical of and appropriate for members of a particular group or social category to which he aspires and eventually expects to belong" (Lachmann, 1991).

and public accounting. Cross-cultural interaction then becomes the basis for analyzing student dissatisfaction, not the personal or professional shortcomings of students, recruiters, or professors (all of whom presumably seek the same end results).

Prior Studies

The interests, expectations and activities of the public accounting firms that recruit on college campuses have been widely discussed in numerous, mainly quantitative studies. Various hiring needs and hiring criteria of public accounting firms have been identified and prioritized (Carpenter & Strawser, 1970; Barnhart, 1971; Campbell & Milani, 1978; Anderson et al., 1980; Lewis et al., 1983; Kochanek & Norgard, 1985a; Krzystofik & Fein, 1988; Dinius & Rogow, 1988; Hassell & Hennessey, 1989), often with an eye towards helping firms become "more successful in recruiting and retaining qualified personnel" (Kochanek & Norgard, 1985b, p. 36). In many cases, the students' voices are all but inaudible. For example, Hermanson and Hermanson (1991) asked department chairs—not students—to identify the specific recruiting activities that most impressed their students.

In contrast, other researchers have focused on the interests, expectations and activities of the students being recruited. These studies examined the effectiveness of recruiters in imparting information about their firms to students (Yunker et al., 1986; McMillan et al., 1994); called attention to inappropriate or illegal inquiries by recruiters (Scott et al., 1985); asked if campus interviewing was a learning experience for students (Schmutte, 1987); assessed differences between female and male attitudes

towards recruiting (Lathan et al., 1987); studied the effects of internships on subsequent job interviewing success (Pasewark et al. 1989; English & Koeppen, 1993); and questioned if recruiting had become too aggressive (Fein & Krzystofik, 1989).

This study complements these latter inquiries into the specific needs and expectations of students and provides a forum for students to explain in detail their own experiences with campus recruiting. Such close attention to how students interpret recruiting practices is important because, as this study points out, students seem to enter the recruiting arena with expectations of fairness that differ—sometimes dramatically—from those of the recruiters'. These differences appear to be rooted in the students' and recruiters' close ties with their respective institutional cultures, and not in the more serious arena of differing professional ethical standards. Nevertheless, the study illustrates how even subtle attitudinal differences between students and recruiters can influence the outcome of the recruiting process. It also suggests that recruiters might be more effective if they acknowledge and adjust for the highly focused and, at times, exacting sense of right and wrong that students bring to the recruiting process.

Qualitative Research

Qualitative research methods were used to access the students' perspective on campus recruiting. Applying qualitative research methods to seemingly familiar social settings allows for the discovery of meanings that may have become "unfashionable or obscured, censored by, or not captured in, other forms of analysis" (Sinclair, 1995). It acknowledges the legitimacy of multiple valid realities and

de-emphasizes absolute measures of results. It is a search for meaning from the unique perspective of the participants—in this case the students—regarding the particular social process, adaptation or change being studied—in this case campus recruiting (Bogdan & Biklen, 1982; Lincoln & Guba, 1985; Lynch, 1983; Erickson, 1986; Tesch, 1990; Jacobi, 1991; Vidich & Lyman, 1994; Denzin & Lincoln, 1994; Laughlin, 1995). Anthropologists refer to this desired insider's perspective as “emic,” a term that is useful in defining both the domain and perspective of the qualitative researcher:

[The] domain of emic studies is concerned with the analysis of the behavior stream in terms of the intentions, purposes, motives, goals, attitudes, thoughts, and feelings of the culture carriers . . . An emic approach to purposes, goals, motivations, attitudes, etc., is premised on the assumption that between the actor [the accounting student] and the observer [the researcher], it is the actor who is better able to know his own inner state (Harris, 1968, p. 574).

In emic, or qualitative, research, no groups' norms or expectations are marginalized or trivialized, regardless of their relative economic or professional status. In this study, the culture carriers (the students) assign meaning and significance to their personal experiences with campus recruiting. No corresponding “outsider” data were collected: the researcher did not “impartially” observe the interviews nor were the accounting firm recruiters allowed an off-setting “objective” voice, except indirectly through their offers of employment. The students' individual realities were the sole object of this inquiry into meaning, and

their own words the primary source of understanding of their values and beliefs.

Methodology

The study was based on oral narratives of twelve senior accounting majors at the University of North Dakota (UND).ⁱⁱ To minimize distortion from disappointed students, participation in the study was limited to students who had, during fall campus recruiting, received one or more offers for a full-time spring accounting internship. At the close of fall recruiting, each participant was interviewed for approximately one hour regarding the recruiting process they had just completed. The interview questions were open-ended enabling the students, not the researcher, to define the meaningful attributes of the recruiting experience. The audio-taped interviews were transcribed verbatim to facilitate systematic data reduction and content analysis.ⁱⁱⁱ

ⁱⁱ The University of North Dakota is a multi-purpose, doctoral granting institution, the largest post-secondary institution in the Dakotas, Montana, Wyoming, Idaho, and western Minnesota. The College of Business and Public Administration is fully accredited by the AACSB. The Department of Accounting and Business Law has offered a comprehensive internship program since 1974, placing 83 interns at 44 companies in a recent two-year period—50% in public accounting, 37 percent in industry, and 13 percent with not-for-profit organizations (Medalen & Johnson, 1990). There were 295 accounting majors the semester of the study.

ⁱⁱⁱ Consistent with criteria for qualitative analysis, the transcribed interviews were read and reread to identify emerging patterns. A coding system was developed and applied to the narratives during the data reduction process. Throughout coding and analysis, an active search was made for disconfirming evidence and alternative interpretation.

During their individual interviews, the twelve accounting seniors spoke candidly about their experiences with campus recruiting. They discussed their interview preparations, their reactions to different interviewing techniques, and their various successes and failures. All participants interviewed on campus with more than one firm. Some received multiple invitations for follow-up office visits; others were turned down by one or more firms before accepting their internship position. Most participants, therefore, had some experience with rejection.

When students were not invited for follow-up office visits, they engaged in considerable self-examination. Some blamed themselves for not impressing recruiters, others attributed their failures to circumstances beyond their control, and still others found fault with interviewers—a perspective identified in other studies as well (Scott et al., 1985; Lathan *et al.*, 1987; Hermanson & Hermanson, 1991).

The students also identified seven different instances where recruiters breached what the students considered to be proper ethical conduct. For example, they expected recruiters to keep their word, to present their firms honestly, not to prejudge applicants, and not to single out students for special treatment. As will be shown, the students' expectations were not always met. By framing their disappointments within the context of conflicting organizational cultures (collegiate and public accounting), this study offers a new approach to understanding this intense period of missed cues and misread motivations.

The Participants

The twelve participating students ranged in age from 22 to 34. Four were

females and eight were males. Two of the men were married, one with four children. Eleven of the twelve participants had accepted full-time winter internships in public accounting. The twelfth, a male, was unable to find a position in public accounting and accepted an internship in the internal audit department of a regional financial institution. Of the eleven in public accounting, five interned with Big 6 firms, three with larger regional firms and three with smaller regional firms. At the conclusion of their internships, nine of the participants were offered and accepted full-time positions in public accounting with their internship employers (five at Big 6 firms, two at larger regional, and two at smaller regional firms).^{iv} A dozen public accounting firms were actively recruiting on campus during the period under study, including five of the Big 6.

All participating students had grown up in rural or suburban North Dakota or Minnesota. Within this relatively homogeneous demographic setting, there was considerable variety in personal circumstances. Patrick's parents and older siblings had all attended UND, but Michelle and Ryan would be the first in their extended families to graduate from any college.^v Michelle was a recent valedictorian at her high school while Nick, an older than average student, was a college dropout who saw his return to college as his last chance: "I'm either going to do it this time or I'm going to be out there working at a manual labor job for the rest of my life." Andy was a younger student who considered his

iv These same students participated in a subsequent study of their internship experiences in public accounting (Beard, 1997).

v Actual names have been changed.

internship in public accounting a stepping stone to a prestigious law school. Some of the participants had financed their education by working 20 hours a week at up to three part-time jobs; others were fully supported by their parents.

Campus Interviews

The students used various strategies to prepare for their campus interviews. Nick and Jessica attended mock interview practice sessions offered by a regional accounting firm. Andrea studied each company through information provided by Career Services. Jason picked up information about firms through Accounting Club field trips and by talking to returned interns. Andrea did the same at firm-sponsored campus socials. Patrick prepared for his interviews by developing questions to ask interviewers. Jessica sought advice from her older brother who had recently interviewed for management positions. Several students found books on interviewing helpful, particularly when preparing answers to typical interview questions, and one student always wore her "lucky" suit to interviews.

Despite such systematic and whimsical preparation, the students frequently used words like "choked," "stumbled," "nervous" and "not prepared" to describe their interview performances. Jessica went "from one extreme to another" trying to judge whether her interviews had gone well. Nick "just couldn't connect" with one interviewer, and Theresa felt her performance was adversely affected by interviewers who "got right into the interview and drilled you with questions" without "breaking the ice" first. What seemed to surprise and unsettle students most was the widely differing interviewing styles, as Patrick explained:

They are really different. Some of them ask you personal questions, and some ask how you handle yourself in certain situations. Some of them are really abstract, and some are more related to the job, like how you feel about auditing or tax. And there are some that try new theories of interviewing. You just sit there, and they ask you questions like "give me an example of when you were in a group of people and you really had to shine." And you think, "What has this got to do with my job?" Sometimes you just feel like saying, "I'm a good person and you're a good person. I'm here to let you know that I'm interested in the job. Let's cut through all this and get down to what we're really here for."

Anticipating a more traditional interview format, Patrick found it difficult to adjust to the newer "situational" or "behavior description" interviews with which some firms were experimenting (Higgins, 1981; Thibadoux & Jeffords, 1991). More importantly, Patrick's comments revealed confusion over what constituted an effective interview. Unlike the academic testing they had become so familiar with, this all-important entrance examination administered by professional accounting firm personnel seemed to have neither predictable questions nor right answers. No wonder some students felt betrayed by the event for which they had prepared so carefully.

Interpreting Failure

When students were not invited for a follow-up office interview, they gave various explanations for their lack of success. Some blamed themselves. Ryan, interviewing for the second year in a row, faulted his preparation, noting that he had

not learned enough about each firm to ask questions of recruiters. He also faulted his posture saying he probably should have sat more formally during interviews: "They look for nitpicky things. I was just trying to be casual. I thought that was important." He attributed his biggest mistake to being "honest and open" in bringing up his negative reaction to a gay-bashing incident on campus:

Maybe I shouldn't be an accountant. I'm not a controversial person, but I have certain beliefs, and I don't always agree with other people. Can I make it as an accountant having beliefs that aren't the most conservative in the world?

At this early stage in the screening process, Ryan was already expressing doubts about his ability to adjust to the organizational culture he expected to find in public accounting. He was also the only participant in the study not offered an internship in public accounting, although such work was his first choice.

Several students attributed their failure to receive a follow-up office interview to circumstances beyond their control. Ryan suggested a "sluggish" national economy and the resulting low attrition rate. Joel referred to "the halo effect" as a possible contributing factor, sensing that recruiters had an agenda for hiring that might eliminate him from consideration for reasons other than his academic work:

I think [recruiters] have a predetermined idea about what people with certain qualifications are going to do. My farm background will either be a plus or a minus, and my [older] age will either be a plus or a minus. If the firm had good experiences with older than average students, they'll have a good

connotation. If they only have good experiences with extremely high GPAs, then . . .

As it turned out, Joel interned for and later accepted a permanent position with a Big 6 firm that clearly valued both his maturity and life experiences.

A third group of students placed some blame on recruiters for their lack of success. Nick, Jessica and Theresa already mentioned how their performances suffered when they could not "connect" with an interviewer or when an interviewer did not take time to put them at ease during the first few minutes. Two students, however, told of a more serious concern with recruiting. In different ways, each suggested that recruiters had not given them a fair chance.

I felt like some [recruiters] already had their minds made up. They just kind of looked at you, checked you over and were more cool about the whole interview. It was like, "You have to impress me. I'm not going to." I felt that about a couple of the firms. They just sat there!

and

It went really bad. I had a bad attitude at one interview because I knew it was a waste of time. I knew they probably had their minds made up anyway.

Although these students understood that recruiters had pre-screened all placement files before selecting the students to interview, both had somehow lost confidence in the fairness of the process—one because of her recruiter's body language, the other for no apparent reason. Perhaps the explanation lies not with the recruiters' behavior but with the students' lack of understanding of the function of an interview. A job interview

is not an exhibition of acquired academic skills but a request for admission into an unfamiliar institutional culture. When the recruiter is either unwilling or unable to help the interviewee adapt to the firm's unique institutional perspective, the interviewee must take on the full burden of interpreting and adjusting to the interviewer—obviously not an easy task for some students.

Conflicting Values, Attitudes and Expectations

Campus recruiting provides students with access to major national and international accounting firms in the familiar setting of the university campus. The very familiarity of the campus environment, however, may intensify the disparity between students and recruiters by foregrounding collegiate attitudes and expectations over accounting firm values, thus making it more difficult for students to identify with the priorities of the visiting firms. For example, recruiters' more aggressive tactics, appropriate in a competitive business environment, often displeased the very students they were trying to recruit, and behavior that may have seemed rational and defensible to recruiters intent on hiring the "best" candidates appeared at times irrational and indefensible to the students participating in this study.

In the examples that follow, seven different students describe recruiting experiences they found particularly troubling. Each complaint is based on a different student's experience, but, where noted, one or more of the other students also made reference to the same or similar situations. In each case, recruiters and applicants seemed to be working at cross purposes. The incidents that follow

exemplify how membership in one organizational culture can obscure the motivations of members in another and how such misread motivations can unnecessarily distort outcomes when the two cultures interact.

The first issue, mentioned by several students, was one of perceived inequity regarding the way a particular firm treated two applicants:

Some firms appeared to be very honest and open about everything, and then there were others that appeared to be blowing smoke in our faces. I think one of the firms got burnt pretty bad on campus by doing that. They started off with a hell of a bang. They had people here a couple of times for presentations. There were a couple of students who happened to be Accounting Club officers. One they treated just wonderfully, and the other they just trashed. Neither one of those people ended up having very good opinions of the firm.

Students expected the recruiting process to be visibly fair and equitable. When it appeared otherwise, they were quick to dismiss both recruiters and firms that violated their personal standards of objectivity. Recruiters apparently would be well-advised not to underestimate student solidarity when courting their candidate of choice.

A second complaint involved recruiters making critical comments about competing firms' staff members:

There were a couple of firms I ruled out because of the people I talked to. One [recruiter] spread a rumor about another person who worked at a different firm. Whether or not what he told me was true didn't matter. It's just the fact he had to

say something like that to try to sway me to his side of the field. The way I look at it, if they're going to play with that kind of thing in the recruiting office, you can probably count on that kind of thing at the office as well. Lots of hard [ball]. Lots of politics. That was one of the firms I was really interested in, going into the interview process, but that just kind of threw them out the door in a hurry.

Students seem to regard recruiters, both novice and experienced, as agents of their firms and expected their behavior as prospective employers to be above reproach. In this case, the same critical remarks that may have seemed persuasive to the already institutionally committed recruiters had the opposite effect on the student who had not yet established strong ties to any particular firm. Other researchers have also noted the damaging effects of criticizing the competition (Scott, *et al.*, 1985).

A third complaint about recruiters who portrayed their firms in an unrealistic manner:

Accounting firms have banquets the night before interviewing, and they always talk about the great clients they've got, and everything's so nice, and I just sit back and say [to myself], "Well, what about the [jerks] you've got working for you? You can't tell me they aren't out there." Jez, like it's a perfect world, and my world's going to be perfect as an accountant. I can't wait to get there. Everybody's great.

Allowing no accommodation for the highly competitive nature of recruiting into public accounting, this interviewing student expected visiting firm personnel to exhibit the same high level of personal

honesty and self-reflection that he as a candidate had committed to upon entering the job market. When recruiters deviated from his expectations, even in the interests of "selling" their firm in a social setting, they lost credibility. McMillan *et al.* (1994) likewise found recruiters' emphasis on their firm's prestige to be misplaced and ineffective from the students' perspective.

A fourth breach of student expectations involved managing partners who were either unexpectedly absent or indifferent during office visit interviews. One managing partner failed to keep his scheduled appointment during an office visit, and another spoke so incoherently at the appointment that the student being recruited "didn't know what to ask him pertaining to what he was telling me." Instead of recognizing these disappointments as logical expressions of competing demands on a partner's limited time, these students drew conclusions based exclusively on their own values and expectations and, as a result, assigned negative significance to behavior that may have seemed perfectly rational to the busy partner in question.

Several students mentioned a fifth source of discontent: recruiters who failed to meet agreed-upon deadlines. One firm, knowing an applicant had made a commitment to accept or reject an offer from a competing firm by Tuesday, agreed to inform her of their hiring decision by Monday. By late Wednesday, she still had not heard from the firm, nor could she reach the recruiter by telephone: "I was getting very upset. My world was falling apart. I was putting (the first firm) off, and I knew that was really rude!" Apparently, this student had not expected the second firm to place other

organizational priorities above her own recruiter's promise to reach a decision by Monday. Her inability—or unwillingness—to see the dilemma from the firm's perspective as well as her own only added to her frustration.

A sixth instance of a recruiter's apparent breach of expected professional conduct occurred when a firm altered a salary offer between the oral interview and the written contract (see Van Ommeren et al. (1991) for similar occurrences in other professions):

They sat me down at the end of the office interview and said, "This is the X amount of dollars a month that we're offering you." In the letter it was less. They said there must have been some miscommunication and all that garbage. I was really displeased.

Despite both his irritation and solid employment offers from competing firms, this student did accept the job, noting that the advantages of working for this firm outweighed his disappointment with their behavior. By modifying his expectations to accommodate his new employer's priorities, this student was demonstrating an early willingness to adjust to and participate in the organizational culture of his new firm. But as the following illustration shows, recruiting firms do not always benefit from such direct challenges.

In this final example of competing institutional values, one firm pressured a student into accepting their offer before he was ready. The result was unsatisfactory both for the student and the accounting firm. The pressure to commit, applied through extravagant entertaining and numerous high-powered telephone calls, was described by several other students as

"overwhelming." The student being pursued explained that the managing partner "knew I had two more interviews that Thursday and Friday, but he wanted a verbal commitment from me on the phone before I went." The student felt all the more pressure thinking that his delay could adversely affect fellow students' employment prospects: "I just wanted to get out of the process. There was a lot of tension in the hallways with everyone looking for jobs." Within hours of accepting, he regretted his premature decision to commit to the high-powered firm, noting he had "cheated" himself out of something for which he had worked very hard: "I was the one who spent a lot of Friday nights studying until eleven or twelve while everybody else was out." After several days of intense confusion, resentment and regret—and despite faculty counseling to the contrary—the student rescinded his acceptance: "I thought if the recruiter was confident enough with himself and his firm, I could see these other firms and would still go with his firm." The recruiters apparently both overestimated the student's commitment to their firm and at the same time underestimated his sense of fair play. Miscalculating the impact of their high-powered recruiting efforts, this firm lost a desirable applicant who might otherwise have accepted their offer.

Discussion

The goal of this study was to arrive at a better understanding of how students being recruited into public accounting interpret their recruiting experiences. Students reported not being prepared for the wide variety of interviewing styles, some of which seemed to interfere with their ability to present themselves in the best light, and for the occasional

unconventional line of inquiry which seemed unrelated to the job under consideration. They doubted some interviewers' candor; they were suspicious of being judged inappropriately, e.g. on age, posture, prior occupation or politics; and they were disappointed when interviewers did not spend interview time getting to know them. They were also critical of interviewers who seemed inattentive or who had apparently decided against them before the conclusion of the interview. Students objected to recruiters who were not honest and open about their firms, who treated students preferentially, who made unprofessional comments about other firms, who failed to meet agreed-upon deadlines, and who applied inappropriate pressure to accept employment offers prematurely. These high-achieving students wanted a chance to present themselves fairly and were, on occasion, disappointed.

Perhaps the most surprising finding of the study was the tenacity with which the students clung to their particular interpretation of events. Throughout the recruiting process, the students responded to recruiters with consistency and conviction. They were frank in their assessment of what constituted proper firm behavior, straightforward in dismissing firms that disappointed them, and surprisingly willing to question the authority of the firms that they had trained so long to join. This apparent lack of commitment to hiring firms should not be seen as a weakness *per se*. Instead, the students' somewhat rigid adherence to their own attitudes, values and expectations should be viewed as a reflection of their inexperience in bridging the gap between competing value systems. Furthermore, the resilience of their own values and the persistence with which they

clung to their own interpretation of events speak highly of the students' potential for developing strong professional ethics once socialized into the professional accounting culture.

The concurrent reluctance of both students and recruiters to accommodate each others' rules of ethics, etiquette, and protocol caused considerable anxiety among students and adversely affected some recruiters' ability to attract their top choices. A possible area for subsequent research would be a parallel emic study of accounting firm recruiters. Perhaps such a study could help explain why recruiters, having been in both positions, are not more attuned to the concerns and perspectives of the students they seek to recruit.

The frank and candid observations presented here should be of interest to various groups. Recruiters can use the vignettes to access the student perspective on recruiting activities. Accounting faculty, in their advisory capacity, might use the concept of conflicting institutional cultures to help students interpret recruiting practices. Accounting students can broaden their preparation for campus recruiting by viewing the recruiting process as an opportunity "to interact with culturally and intellectually diverse people" and "to understand the determining forces in a given situation and to predict their effects" (AECC, 1990, p. 7). Behavioral researchers might find the results useful in developing a baseline for measuring subsequent workplace socialization among newly hired staff accountants. Finally, accounting educators will find additional support for directing their students' attention to yet another facet of written and oral

communication—interacting effectively across competing value systems.

Limitations

The attitudes, values, and expectations of the participating students may be atypical due to regional norms or local campus climate. According to the Pew Charitable Trusts Roundtable Discussion Paper (1993), “few other universities offer the positive sense of self-worth that is encouraged on this campus. The

closeknit kinship of those who enter UND from small towns and rural communities (engenders) a remarkable sense of ‘family’ among students, faculty and staff . . . sensitivity to others and civility in demeanor.” The extent to which such an environment influenced the participants’ definition of, and sense of entitlement to, respectful treatment was not addressed in the study and would be a fruitful area for subsequent research.

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