

What if I don't have a graduate degree?

Preferences of Practicing Accountants for Entry Level Attributes

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Abstract: In 1988 the AICPA implemented the requirement of 150 college hours for membership. The increased requirement would come into effect in 2001. This set off changes across the United States in the requirements to sit for the CPA exam. Since that time educators have been wrestling with what the additional college hours should look like. The discussions of specific courses and graduate versus undergraduate hours have ensued since. This project looks to determine if practicing accountants in the Midwest have a preference of degree level when hiring entry level accountants. A survey of practicing accountants was performed asking a variety of questions about the attributes sought after in an entry level applicant.

The study found that other applicant attributes, such as accounting GPA and overall GPA, were more important than holding a graduate degree. Internship experiences were also ranked highly by practicing accountants. This helps to demonstrate what practicing accountants are looking for in new employees. Other questions involving practitioners' preferences and expectations of accounting degree graduates with a Master's degree versus a Bachelor's degree are explored further with this project.