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Recruiting, Retention, and Succession Planning of Accountants: An Investigation of the Determinants of Career Choice for Accounting Students

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Abstract

The accounting profession has attracted students for decades and copious studies have been conducted on the topic of career choice and the factors that influence the decision to pursue a career in the field of accounting. All firms across industries need accountants whether on staff or partially outsourced, and each firm is faced with the challenging task of recruitment, retention, and succession planning of accountants. The task encompasses finding the right candidate for the job, with proper qualification and motivation who can support the long-term growth and prosperity of the firm. Educational institutions are challenged in enrolling, and retaining students who choose the major and a career in accounting however a rather high attrition rate concerns all stakeholders. While many students complete their degree and

continue their career in accounting, others choose otherwise. This study investigates the determining factors that influence a student to pursue a study and a career in accounting seen from different angles: from the accounting students' point of view, from the practitioners in the field, and from the educators' perspective. The results offer the all stakeholders but especially the firms, a fresh view by taking into consideration all environmental factors both intrinsic and extrinsic that influence a person in the decision making whether to pursue a career in accounting. Results monetary reward is not the top influential factor instead: career advancement opportunity, prestige, fulfillment of psychological needs, social status, job security, higher earning potential, low variability of income ease of access to job opportunity, choice to work for large or small companies, job are available across industries and in desired geographic location are among the chief factors that have a significant influence in the career choice of a student pursuing a career in accounting. The results of the study will benefit all stakeholders in the recruitment, retention, and succession planning strategy of accountants.

Keywords: Succession planning, accounting, career choice, motivational factors, human resources planning

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