

1-1980

Opinion: A Comment on College Recruiting and the “Older” Student

James W. Deitrick

Follow this and additional works at: <https://egrove.olemiss.edu/wcpa>



Part of the [Accounting Commons](#), and the [Women's Studies Commons](#)

Recommended Citation

Deitrick, James W. (1980) "Opinion: A Comment on College Recruiting and the “Older” Student," *Woman C.P.A.*: Vol. 42 : Iss. 1 , Article 10.

Available at: <https://egrove.olemiss.edu/wcpa/vol42/iss1/10>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Woman C.P.A. by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

OPINION

A Comment on College Recruiting and the "Older" Student

James W. Deitrick, DBA

Recruiting college graduates is a year-round activity for most large public accounting firms and also for some smaller ones. The individuals who comprise a public accounting firm are its most important and visible assets. The rigors of public accounting require the talents of articulate, intelligent, technically competent, and personable people. Consequently, firms aggressively compete for the top students in each graduating class. The continued growth of accounting firms and the ever-expanding duties of the auditor demand that the best available minds and personalities be drawn into the profession. However, it appears that this does not always happen.

Recent years have witnessed the increased enrollment of older, more mature students in colleges and universities in general and in accounting in particular. Indications are that this trend will continue. For various reasons, many people are changing careers; housewives are either returning to or starting college, persons retiring from the military (after the Viet Nam build-up) and military personnel receiving educational leaves are attending universities under the GI bill. Many of these older students are attracted to accounting because of its intellectual challenge and reports of optimistic employment conditions. They typically select a program that will lead to an undergraduate or graduate degree in accounting, but some judiciously choose a minimum set of

courses that will only permit them to sit for the CPA exam and also enter the accounting job market. Despite glowing personal and academic records, many older students are frequently rejected by the Big Eight and other large accounting firms. Naturally, this can be a bitter and disappointing experience. However, rejection is not necessarily indicative of an individual's faults or limitations but might, instead, reflect inflexible and antiquated hiring policies.

For these rebuked older students, the apparent denial of a job based on age alone can be difficult to accept. Many are among the top students in their classes. Their intelligence, experience, personality, wisdom, and motivation frequently combine to make them outstanding accountants in addition to having other favorable characteristics that their younger counterparts frequently lack. However, the less qualified but younger students often win the jobs. It is virtually impossible to offer a rational explanation to an experienced, bright, but older student who was refused a job at a particular office of a public accounting firm when it is learned that a friend with lower grades, less maturity and no business experience received an attractive offer from the same office.

This situation can be especially uncomfortable for graduate students who are about thirty years of age working as instructors or teaching assistants and are simultaneously competing in the job market with their students. The problem becomes even more disconcerting if the graduate student's credibility is diminished once the class learns of his or her rejection and a classmate's subsequent offer. Although the rejection may have been strongly

influenced by the graduate student's age, many undergraduates will nevertheless interpret the rejection to signal a lack of competence or ability. Obviously, if students do not have confidence in or respect for their instructor, the instructor's effectiveness has been reduced.

Firms sometimes attempt to justify the rejection of older entry-level accountants with the argument that prior experience indicates that most in this group frequently have difficulty accepting supervision from younger personnel. Also, it is pointed out that professionals in the firms of the same age are either managers or partners. It is claimed that these differences often cause insurmountable problems. As a result, older students in the job market are usually overlooked by the larger firms even though if hired at age thirty they potentially can contribute twenty-five years of service by the time they are fifty-five.

A decision not to extend a job offer that is heavily weighted by the applicant's age may appear to be the antithesis of a profession. Certainly academically and morally qualified graduates of Medical and Law Schools are not denied employment at the largest hospitals, clinics, or law offices because they are seeking an entry-level position when their age exceeds a relatively young plateau such as thirty. As members of a respected profession, public accountants should strive to attract and retain the brightest and most capable people regardless of age or other discriminating factors other than competence. Those who are professionally qualified and meet the employers' standards should be given an unbiased opportunity to practice their chosen profession at any sized firm that they believe most appropriate for them. It seems ironic that during a period of vigorous competition for accountants, some of the most qualified and promising candidates are not always given serious consideration.

There are three significant aspects regarding the older, more mature recruit that merit attention. First, public accounting firms that tend to reject entry-level candidates exceeding a relatively young cut-off age, (say thirty or thirty-two) are advised to reconsider this policy. In terms of serving the public, such a

¹Throughout this article, the term "older student" refers to college graduates who seek an entry-level position in public accounting when they are thirty years old or more. The actual hiring decisions of some public accounting firms imply that something near this age constitutes an invisible barrier for an entry-level position, particularly on audit staffs.

One wonders to what extent the accounting firms with unsatisfactory experience with older entry-level personnel counseled and worked with these accountants about their unique problems.

practice makes it almost impossible for some of the best accountants coming out of college today to participate in audits of many of the largest and most complex companies in the world where their maturity, experience, and wisdom could give them a differential advantage. Also, times are different from what they were ten years ago, and people's attitudes are changing. There is greater acceptance and respect for individuals regardless of age, race, color, sex or religion. There is ample evidence in both the private and public sectors that the young can successfully lead and supervise those who are older without excessive conflict or resentment. Firms basing today's formal or informal hiring policies on experience with yesterday's older recruits are possibly in error.

Further, one wonders to what extent the accounting firms with unsatisfactory experience with older entry-level personnel counseled and worked with these accountants about their unique problems. Perhaps the time is right for firms to modify their operating policies, become more flexible in their hiring, and try again to accommodate the otherwise qualified older recruit. In addition to regular career paths, maybe new positions could be created for these qualified people. For example, the dynamic nature of public accounting and the growth of most firms make continuing professional education extremely important. Perhaps they could be hired with the understanding that they will eventually teach these courses and also perform administrative duties such as assisting managers and partners by coordinating jobs or review work. Also, public accounting firms intentionally ignoring this subset of graduates are possibly susceptible to lawsuits alleging age discrimination.

Second, because the Big Eight and other large firms usually have not extended offers to older graduates, this pool of candidates represents a prime recruiting target for smaller firms. Small firms might improve their campus recruiting programs if they allocate some resources for the specific recruitment of this group at an early stage. Historically, smaller firms do not compete favorably with larger firms for the cream of the younger college graduates. However, as discussed earlier, some outstanding, older entry-level candidates are not seriously considered by the larger firms. Only then do many of these students become seriously interested in the smaller public accounting firms. In addition to discovering more favorable employment opportunities, it is often learned that small firms can provide an environment that the older student finds particularly attractive but was previously unaware of. Consequently, it is suggested that small firms consider revising their recruiting strategies to bring these messages to the older students early in the recruiting process. This should help the smaller practitioner more efficiently exploit his advantage with this group of qualified students. Moreover, these students should benefit from the advanced information and more realistically plan their job searches.

Third, students and potential accounting students who expect to enter the job market when they are thirty years of age or older should be aware of the distinct possibility of not receiving a job offer from a large public accounting firm. This can happen regardless of one's outstanding academic and personal credentials. Hopefully, this situation will change, but until it does, students in this category should possibly revise their expectations. They might be more successful finding employment with smaller firms, in industry, or in the public sector.

Editor's Comment: *My experiences in academic advising and job placements of the older students support the conclusions of Dr. Deitrick.*

James W. Deitrick, DBA, is an Assistant Professor of Accounting at the Graduate School of Business, the University of Texas at Austin. He has published in professional journals and participated in the latest revision of Kohler's **A Dictionary for Accounts**.

CORRECTION

A paragraph was omitted from the article by Drs. B. N. Schwartz and Michael A. Diamond in the October issue. The following should have appeared at the top of the 2nd column on page 26 before the start of the 1st paragraph.

Students feel that they have a good chance of obtaining their career choice. The mean response from all respondents was 75.29%. A student's career choice did effect perception of the ability to obtain employment, however. The mean probabilities for those choosing government and national CPA firms were 69.37% and 71.02% respectively. On the other hand, the mean probabilities for those choosing graduate education and private industry, non-accounting were 85.59% and 78.17%.

The editor regrets this omission.
