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MILLENNIAL ACCOUNTING GRADUATE EMPLOYMENT EXPECTATIONS,
CONSIDERATIONS, AND SATISFACTION AT PUBLIC ACCOUNTING FIRMS

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ABSTRACT

Millennials will soon make up the majority of the workforce in the United States. Therefore, it is important for companies to understand their employment preferences in order to attract and retain this generation to the workplace. The Millennial generation is especially important to public accounting firms because firms rely on talent in order to provide high-quality services to clients. This study analyzes Millennial accounting graduate's employment preferences in order to determine what attracts and retains this generation to the field of public accounting and a particular firm, as well as what drives them to leave. Survey results indicate that a firm's social culture, including its people, is the most important consideration employed by Millennials in the decision to join a particular firm. Additionally, enjoying the people one works with was the most commonly identified reason to stay at a firm and to join a firm after completing an internship. The survey also finds that Millennials are thinking long-term about their careers and place higher value on opportunities for career growth than on items of immediate satisfaction, such as high compensation. In addition, the study finds the most commonly identified reason to move between firms within public accounting is a lack of loyalty to the initial firm and its future vision. If firms are able to join a dynamic social culture with strong mentoring and opportunities for growth, they could likely increase firm loyalty and prevent some Millennials from moving between firms. Lastly, the study finds there may be differences between older and younger millennials that could indicate a need for further research in order to update our understanding of Millennials.

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Chapter 1

Introduction

Every generation has a unique set of characteristics that distinguishes it from those that have come before. These characteristics affect the way generations interact, form relationships, collect information, develop values, and ultimately lead their lives. These “generational” characteristics can therefore have a high impact on attitudes that affect employment satisfaction, and many times draws a close correlation to employment retention.

The field of public accounting is known for its high employee turnover because of high levels of stress and demanding hours. Attracting and developing the best talent is vital to a public accounting firm’s enduring success. Therefore, it is important to understand the value set of the largest generational cohort entering the work force. These values relate to choosing a firm and continued employment at a particular public accounting firm.

This study seeks to evaluate the most important dimensions for attracting and retaining Millennial accounting graduates at public accounting firms. The central question of this study is; what do Millennial accounting graduates (born 1981-1999) look for in employment at public accounting firms and what can firms do in order to attract and retain Millennial accountants. By analyzing the values that influence choosing a firm, staying at a firm, as well as leaving a firm, this study will draw upon Millennial accountant’s preferences and experiences to reach an answer to this question.

Social culture and “the people” at a firm are identified as the most important considerations when deciding whether or not to join a particular firm. Additionally, it is the most important reason for staying at a firm as well as joining a firm after completion of an internship. Although compensation is identified as the third most important consideration when joining a firm, it is not as important with regard to retention. The survey results indicate that Millennials place more importance on career growth

opportunities than compensation as a reason to stay in public accounting and at a particular firm. This shows that Millennial accountants are more concerned with their long-term career potential than their current benefits. In addition, the study found the most frequently identified reason to move between firms is a lack of loyalty to the initial firm and its future vision. If firms are able to merge a dynamic social culture with opportunities for career growth this could likely help in creating firm loyalty and improving retention.

Lastly, the survey results found that there may be differences in employment values within the Millennial generation itself. Differences emerged between participant categories that may highlight a shift between older Millennials and younger Millennials. This indicates that more research is needed on this generation in order to update older studies.

Terminology

The term “generation”, “generational cohort”, and simply “cohort” will be used interchangeably to describe a group of people born around the same time who have experienced various historical events at the same developmental life stage (Kowske, Rash, & Wiley, 2010).

The term “Millennials” will be used to describe accounting graduates, and soon to be graduates, born between the years of 1981 to 1999 (Lancaster & Stillman, 2002). This group will also have worked in the public accounting field, at a public accounting firm in some way. This includes accounting graduates who started in public accounting and are still working in the field, started in public accounting but have since left the field, and accounting students who have completed a public accounting internship and will be an incoming associate at a public accounting firm.

“Employment satisfaction” and “job satisfaction” will be used interchangeably to describe the overall evaluation of all aspects of one’s job (Campione, 2015). It is an overall assessment and reaction to one’s job after evaluating the current work environment as well as the alternatives (Campione, 2015).

“Employment Retention” will describe the ability to keep employees at a public accounting firm. It will be measured by the number of years an employee stays at a particular public accounting firm. The term “public accounting firm” will refer to professional service firms that provide accounting work to publically registered companies. The type of work generally performed by these companies includes assurance, tax, and advisory work. These service lines will also be used to discuss the three main service lines and type of work performed at public accounting firms.

Chapter 2

Literature Review

Generational Theory in the Workplace

Generations experience historical events, technological advances, and social change at the same developmental stages of life (Campione, 2015; Kowske et al., 2010). These collective experiences contribute to the distinctive characteristics and values that differentiate one generational cohort from another because people interpret historical events differently depending on the developmental life stage they are in (Campione, 2015; Kowske et al., 2010). Generational differences create a need to constantly work to understand the newest generations, especially in the workplace, in order to attract, manage, and retain the youngest generational cohort of employees.

In order to understand one generation, it is important to assess the generations that have come before it. Specifically, when analyzing the generational characteristics and workplace values of Millennials, it is important to look to the baby boomers (born 1946-1964) and Generation Xers (born 1965-1980) (Lancaster & Stillman, 2002).

Baby Boomers (Born 1946-1964)

Baby Boomers are best described by the term optimistic. (Lancaster & Stillman, 2002; Kaifi, Nafei, Khanfar & Kaifi, 2012). The United States economy, post World War II, was thriving during the baby boomers birth years. This led to an increased feeling of optimism, and boomers grew up in a world with a plethora of opportunity due to the availability of jobs and good education prospects (Lancaster & Stillman, 2002). However, the boomers are also defined as competitive because of the large number of

people born within this period, 80 million births occurred in the U.S between 1946-1964 (Lancaster & Stillman, 2002). Baby boomers had to compete fiercely throughout childhood, into adulthood, and during their careers in order to obtain the most desired positions in the workplace.

The boomers were fortunate enough to be able to focus on their own dreams and aspirations which created the concept of the “Me Generation”. This concept lead boomers to have a profound connection between who they are and their work achievements (Lancaster & Stillman, 2002). In addition to taking pride in their work, boomers also value their own hobbies, prefer flexible work options to allow for work/life balance, and enjoy volunteering to help keep the planet clean (Kaifi et al., 2012).

Generation Xers (Born 1965-1980)

The next generation to enter the workforce following the Baby Boomers were the Generation Xers. Born between 1965- 1980, 46 million Generations Xers grew up during a time where media and tabloid journalism began to take off (Lancaster & Stillman, 2002). They witnessed major controversy, saw key United States organizations called into question and witnessed the U.S divorce rate triple throughout their early years (Lancaster & Stillman, 2002). They saw many of their role models such as Bill Clinton, and O.J Simpson called into question (Lancaster & Stillman, 2002). These events lead to skepticism and distrust for institutions amongst Generation Xers, in contrast to the optimism of the Baby Boomers (Lancaster & Stillman, 2002). The skepticism and lack of dependence on institutions, including the disappearing nuclear family life, made the Generation Xers very independent (Lancaster & Stillman, 2002). Some research has also concluded that this generation lacks the same inter-personal skills of the generations before them, which impacts their workplace interactions (Kaifi et al., 2012).

Who are the Millennials? (Born 1981-1999)

Approximately 76 million Millennials have grown up during a period of advanced technological innovation and they are the first generation to have access to computers and cell phones for the entirety of their lives (Lancaster & Stillman 2002). During the Millennials life-time, the internet has changed the way people receive and interpret information (Lancaster & Stillman, 2002). Millennials were at the forefront of this major technological shift from extremely early ages giving them more access to information than any generation before them (Lancaster & Stillman 2002).

In addition to the increase in information access, Millennials grew up during a time period where highly publicized, violent occurrences impacted their feelings of personal safety (Lancaster & Stillman 2002). Violent events occurring early in their life stage such as the Oklahoma City Bombings, Columbine High School Massacre, and 9/11 terrorist attacks have made Millennials especially cautious with regard to personal safety (Lancaster & Stillman 2002).

Millennials were raised by the optimistic baby boomers and skeptical Generation Xers which also heavily impacted their development and generational characteristics (Lancaster & Stillman 2002). The combination of optimism and skepticism of the previous generations, leads Lancaster & Stillman (2002) to wrap Millennials up in one word, realistic. The parents of Millennials also valued high levels of communication and participation from their children in family decisions, therefore they have become great communicators and natural leaders (Lancaster & Stillman 2002). The combination of many factors including technology, the accessibility of information, violent events, and parenting styles has developed the Millennials generational characteristics and personality profile.

Millennial Personality Profile

Howe and Strauss (2000) provide a detailed personality profile of the Millennial generation. They describe Millennials as optimists, citing surveys that report nine in ten Millennials describe themselves as

“happy”, “confident” and “positive” (Howe & Strauss, 2000). Millennials generally have strong relationships with their families and Howe and Strauss (2000) state that nine in ten “trust” and “feel close to” their parents. This is a result of the interactive parenting style employed by the baby boomers which encourages high levels of communication leading to Millennial’s confidence, leadership potential, collaborative tendencies, and ability to take action when things go awry (Howe & Strauss, 2000; Lancaster & Stillman 2002).

Millennial’s increased participation in community service and team sports leads them to enjoy working in groups (Howe & Strauss, 2000). All of their community activities in addition to travel, technology, and the media, have exposed Millennials to many different types of people and developed Millennials’ expectation of diversity (Lancaster & Stillman, 2002). Overall, the Millennial generation in the United States has more racial diversity than older generations (DeVaney, 2015). In fact, minorities account for 47% of this cohort compared to 37% and 26% of Generation X and baby boomers (DeVaney, 2015). Millennials expect their future workplace to reflect this increased diversity and team atmosphere because they have been exposed to it while growing up (Lancaster & Stillman, 2002).

In addition to increased involvement in the community, Millennials were also subjected to more adult supervision during their younger years and “from 1981 to 1997, according to researchers at the University of Michigan, ‘free’ or ‘unsupervised’ time in the typical preteen’s day shrank by 37 percent” (Howe & Strauss, 2000). In 2000, Millennial teenagers were less likely to be a victim of a violent crime than any time since the 1960’s and despite tragic events such as the Columbine Massacre, there were 50% less violent deaths in schools from 1998-1999 than there were annually from 1992-1994 (Howe & Strauss, 2000).

Millennials are also smart (Howe & Strauss, 2000). Expectations of Millennials as students in school increased and more Millennial teens take AP tests and plan to attend college than any of the previous generations (Howe & Strauss, 2000). One of the most defining characteristics of Millennials is their affinity for technology. Millennials grew up in a high-tech environment, which taught them to rely

on technology, especially computers and the Internet. In fact, 71% of Millennials say the Internet is their main news source (Gallup, 2016b). Their technological capabilities develop at an early age and in 2000 approximately three in four kids aged 8-12 used computers (Howe & Strauss, 2000). This gives them an advantage in the workplace and PwC states that “This is the first generation to enter the workplace with a better grasp of a key business tool than more senior workers” (Millennials at work).

The Importance of Millennial’s Work Values

Millennials are currently the youngest and second largest generational cohort in the workplace. With baby boomers nearing retirement age and Millennials at or approaching working age, Millennials have the potential to greatly impact the working world. According to PwC, Millennial’s “career aspirations, attitudes about work, and knowledge of new technologies will define the culture of the 21st century workplace” (PwC, 2011). Millennials are entering the workforce at a rapid pace. Within approximately 4 years, Millennials will form 50% of the world’s entire workforce (PwC, 2011). For large public accounting firms this number could be even higher. In 2013 PwC estimated that Millennials could account for almost 80% of firm employees by 2016 (PwC, 2013). Therefore, Millennials will soon make up the large majority of the workforce especially in public accounting.

According to the U.S Bureau of Labor Statistics, younger employees have a lower median tenure than older employees across the United States (U.S. Bureau of Labor Statistics, 2014). In 2014 Millennial employees, aged 25-34 years old, had a median tenure of 3 years, which is approximately 3 times less than employees aged 55-64 years old (U.S. Bureau of Labor Statistics, 2014). Companies are focused on this cohort and PwC’s 14th Annual Global CEO survey reported that CEO’s rank attracting and retaining young workers to be the largest challenge in relation to talent (PwC, 2011). Research indicates that work values significantly impact job satisfaction which is highly correlated to employee retention. (Campione 2015). With the low employee retention rates observed among the Millennial generation, it is vital for

corporations, and public accounting firms in particular, to understand the values that this new generation find important in a work place.

Attracting Millennials to The Work Place

Successful recruiting to attract the best talent is imperative to public accounting firms' ongoing success. Accounting Today states that, "high compensation has now just become the starting point, and more than ever before—aided by the rapid increase in technology and driven by the soon-to-be Boomer retirees—firms are turning to the wants and needs of students and new hires to stay competitive in their recruiting processes" (The new face of recruiting). A study conducted by PwC in 2011 called "Millennials at work: Reshaping the workplace" supports Accounting Today's statement (PwC, 2011).

The study involves 4,364 Millennial graduates from 75 countries and seeks to understand what factors make an employer attractive to Millennials (PwC, 2011). The highest scoring factor regarding the attractiveness of an employer was "opportunities for career progression" with a response rate of 52% (PwC, 2011). Next was "competitive wages/ other financial incentives", with a response rate of 44%, followed by "excellent training and development programs", with a response rate of 35% (PwC, 2011).

Furthermore, when asked which factors had the greatest influence on the decision to choose their current job, "the opportunity for personal development" was the most frequent answer with a 65% response rate (PwC, 2011). Followed by that was "the reputation of the organization", "the role itself", and finally "the starting salary/rate of pay" with 36%, 24%, and 21% response rates, respectively (PwC, 2011). It is clear that compensation is now only a base metric used to attract Millennials and companies must be able to offer the "whole package" in order to draw this generation to their work place.

Millennials in The Work Place: Their Goals and Career Expectations

Lancaster and Stillman (2002) discuss the general career goals of the 3 most recent generations. The baby boomer's goal was to create "stellar careers", Generation Xer's goal to have "portable careers", and the Millennials goal is to develop "parallel careers" (Lancaster & Stillman, 2002). From an early age Millennial parents encourage their children to become involved in extra-curricular activities such as hobbies, sports, jobs, and volunteer work in order to build impressive resumes for the college admission process (Lancaster & Stillman, 2002). This makes Millennials natural multi-taskers, enabling them to learn several jobs at once (Lancaster & Stillman, 2002).

Some predict that Millennials could engage in up to ten career changes in their lifetime, meaning they will use their skills and talents to adapt to new work environments regularly (Lancaster & Stillman, 2002). In PwC's 2011 study, 54% of respondents reported they expect to have 2-5 employers in their lifetime, while 25% expect to have greater than 6 employers (PwC, 2011). In addition, a Gallup report from 2016 finds that three times as many Millennials than non-millennials report having changed jobs within the past year and "...60% of Millennials say they are open to a different job opportunity—15 percentage points higher than non-millennial workers" (Gallup, 2016a). Millennials expect to have more employers than previous generations, therefore their loyalties will only go so far and they will be more likely to leave a job if it does not align with their work place values.

Millennials in the Workplace: Their Work Values, and Retention

The job-hopping Millennials are impacting turnover at public accounting firms specifically, therefore it is important to study their work values in order to increase retention of this cohort. After observing the growing numbers of PwC professionals from the Millennial cohort leaving the firm within a few years, PwC partnered with The University of Southern California and the London Business School to conduct the largest global study on Millennial employee's attitudes (PwC, 2013). The study spanned 18

global territories and included 40,000 survey responses from Millennial and non-Millennial PwC employees (PwC, 2013).

The study reported 4 main categories of drivers affecting employee retention. First the study noted “balance and workload” as a driver (PwC, 2013). This refers to an employee’s ability to manage their workload and actively engage in their personal life. The study reported, “71% of PwC Millennial employees (vs. 63% non-Millennials) say that their work demands interfere with their personal lives” (PwC, 2013). This is significant because the desire for work-life balance has increased in importance with the Millennial generation. Campione (2015) states that work centrality, meaning the idea that work should be a central part of one’s life, has declined from generation to generation and that Millennials in particular have shifted to more family-centric beliefs (Campione, 2015). This helps to explain why Millennials may feel a higher level of interference between their job and personal life and could greatly impact the employee retention of this cohort.

Although Millennials express higher interference between their job and personal life, they are not alone in wanting more time outside of work and increased flexibility. Across all generations, PwC found 15% of males and 21% of females would give up some compensation and slow the pace of promotion in order to work less (PwC, 2013). Millennials, however, placed greater importance on flexibility in location and number of hours worked than non-millennials, who put greater emphasis on pay and development opportunities (PwC, 2013). Flexibility in location is particularly important with 64% of Millennials reporting they would like to have the ability to work from home on occasion (PwC, 2013). Balancing work and life obligations is clearly important to the retention of employees, Millennial and non-Millennial alike, but it may be more important to Millennials than older generations and therefore more likely to impact the retention of this cohort.

The PwC Next Gen Study reported “engaging work, development, and opportunities” as another driver of Millennial employee retention (PwC, 2013). Millennials place a lot of value on the culture of their workplace. They seek to work in an environment that encourages team work and provides them the

opportunity for interesting, meaningful work (PwC, 2013). Campione (2015) agrees to this and reports that although work-centrality has decreased across generations, the desire to find meaning and interest in one's work has not changed from generation to generation (Campione, 2015). In addition to the desire for meaningful work, Millennials also seek the support of their superiors with regard to their professional development (PwC, 2013). They want more feedback and recognition for their efforts and 41% of Millennials reported that they would like to receive reward or recognition for their work on a monthly basis in comparison to 30% of non-Millennials (PwC, 2013).

The third important driver for employee retention noted in the study is "people and teams" (PwC, 2013). Millennial employees want to work in a good team environment and they place a high importance on work socialization (PwC, 2013). The Next Gen study reported that Millennials in developed countries ... "expect PwC to create a work environment that allows them to thrive both personally and professionally" (PwC, 2013). Millennials seek to work in an environment where they can form meaningful relationships with their co-workers and teams.

The final driver for retention is "competitive pay and job opportunities" (PwC, 2013). It is no surprise that financial compensation is a driver of retention for employees but Millennials also want to be given clear information regarding their compensation packages, bonuses, and rewards. (PwC, 2013). PwC encourages companies to create a clear and meaningful rewards structure to recognize employee's contributions (PwC, 2013). Knowledge of potential raises or rewards coming in the future could be a good incentive for employees to stay at a particular firm.

Chapter 3

This Study's Purpose

The existing literature on Millennial's professional expectations, values, and attitudes exhibits a perspective different from previous generations. High compensation is no longer enough to attract this cohort to a particular job. Rather, Millennials seek opportunities for quick career progression, development opportunities, meaningful work, while placing high value on work-life balance. Millennials also have a shorter average employment tenure than older generations and are likely to pursue multiple career paths during their lifetime. Millennials will soon make up the majority of the work force in the United States so it is important to study their employment preferences in relation to specific career paths and professions.

Public accounting is a particular field that could likely benefit from further research in this area. Public accounting firms rely on attracting and retaining the best talent in order to be successful. This study seeks to go beyond what current literature tells us about Millennials in general in order to evaluate Millennials specifically in the field of public accounting. For the purposes of this paper, participants will be broken into the following categories—1) Interns, participants who have completed an internship and will be starting full-time jobs in public accounting; 2) CIPA, participants who are currently working in public accounting; and 3) NIPA, participants who previously worked in public accounting but have since left the field. This study will analyze these three groups of Millennials in an effort to gauge what attracts Millennials to the field of public accounting and a particular firm, what keeps them in the field and at a particular firm, and what drives them to leave the field and a particular firm.

Survey Design and Hypotheses

Qualtrics Survey Software was used to design a survey specifically for this study in order to measure Millennial accounting graduates' work related expectations, considerations in choosing a firm, and reasons for staying or leaving a particular firm and the field of public accounting. The survey was sent to 2,612 graduates of the Smeal College of Business with either undergraduate degrees in Accounting or Masters of Accountancy, 113 current Master of Accountancy students at Penn State University, and approximately 100 current PwC employees. The overall response rate was 14.15%. The survey has a total of 9 sections and can follow 5 different paths according to participant's responses to a few key questions. The survey paths and correlating sections are outlined in the table below.

Path Description	Sections Included	Number of Questions
Path #1: Began in public accounting and still working in public accounting at initial firm.	1, 2, 3-2, 3-2-2	42
Path #2: Began in public accounting and still working in public accounting but has changed firms during career.	1, 2, 3-2, 3-2-1	42
Path #3: Started in public accounting but have left the field of public accounting entirely.	1, 2, 3-1	36
Path #4: Completed an internship in public accounting and will be an incoming associate at the firm of most recent internship.	1, 2, 3-3, 3-3-1	35
Path #5: Completed an internship in public accounting and will be an incoming associate at a different firm than the most recent internship.	1, 2, 3-3, 3-3-2	38

Table 1. Survey Paths

The majority of the survey questions were multiple choice, Likert-scale questions. Possible response choices included; "Strongly agree", "Agree", "Somewhat agree", "Neither agree nor disagree", "Somewhat disagree", "Disagree", and "Strongly disagree". All of the survey questions and response distributions can be found in Appendix A. From the research

included in the literature review section, I have developed the following hypotheses for the survey results:

H₁: Millennials will have high expectations that public accounting firms will provide flexibility and firm sponsored social events.

H₂: Millennials will have low expectations that long hours at the office will provide the fastest path to success.

H₃: Millennials will have high expectations of staying at initial firm greater than 3 years and low expectations of staying at initial firm for greater than 5 years.

H₄: Millennials will place the highest importance on a firm's social culture and "the people," firm culture regarding work-life balance, international opportunities, and the career progression timeline as considerations regarding the decision to join a particular firm.

H₅: Millennials will place the lowest importance on firm size, technological integration into everyday life, compensation, and firm culture around corporate social responsibility regarding the decision to join a particular firm.

H₆: The most frequently identified reason to stay in public accounting will be interesting opportunities for career growth.

H₇: The most frequently identified reason to leave public accounting will be failure to meet work-life balance expectations.

H₈: The majority of participants who have left the field of public accounting, left within 3-5 years.

H₉: The most frequently identified reasons to stay at initial firm or accept a full-time position at internship firm will be strong training and professional development programs as well as feeling valued and appreciated.

H₁₀: The most frequently identified reasons to move firms or not accept a full-time position at internship firm will be an inability to move into a new service line of interest and a lack of training and professional development programs.

Chapter 4

Results

Survey responses were collected from 9/7/2016-10/3/2016 and a total of 400 responses were recorded. This includes 43 partially completed responses and 57 responses indicating no connection to public accounting, which were left out of analysis; therefore, 300 total surveys are included in the final analysis.

The surveys were analyzed in the aggregate and by the three participant categories—1) Interns, participants who have completed an internship and will be starting full-time jobs in public accounting; 2) CIPA, participants who are currently working in public accounting; and 3) NIPA, participants who previously worked in public accounting but have since left the field. The results were evaluated using two metrics. The first metric used to analyze the results was the most frequently selected answer. Additionally, the results were analyzed on an agree vs. disagree basis. This compared the percentage of participants who answered “Strongly agree”, “Agree”, and “Somewhat agree” to the percentage of participants who answered “Strongly disagree”, “Disagree”, and “Somewhat disagree”.

Participant Categories		Number of Participants
Category 1- Interns	Completed a public accounting internship and will be an incoming associate at a public accounting firm. Abbreviated “Interns”	61
Category 2- CIPA	Currently working in public accounting. Abbreviated “CIPA” (Currently in public accounting)	149
Category 3- NIPA	Previously worked in public accounting but have since left the field. Abbreviated “NIPA” (Not in public accounting)	90

Table 2. Participant Categories Explained

Survey Section 2: Pre-Start Expectations and Considerations

Expectations

Section 2 of the survey asks participants a series of questions regarding their expectations before entering the field of public accounting and the considerations they relied upon when choosing a particular firm to begin employment. Section 2 is included in all 5 potential survey paths, therefore all 300 total participants reacted to the questions from this section of the survey.

H₁ and **H₂** both consider respondent's expectations before entering the field of public accounting. **H₁** hypothesizes high expectations in relation to flexibility and firm sponsored social events. With regard to flexibility, 62% of participants expressed an expectation that there would be flexibility in when and where their work could be completed. This supports with the idea that Millennials expect to have a high degree of flexibility at work.

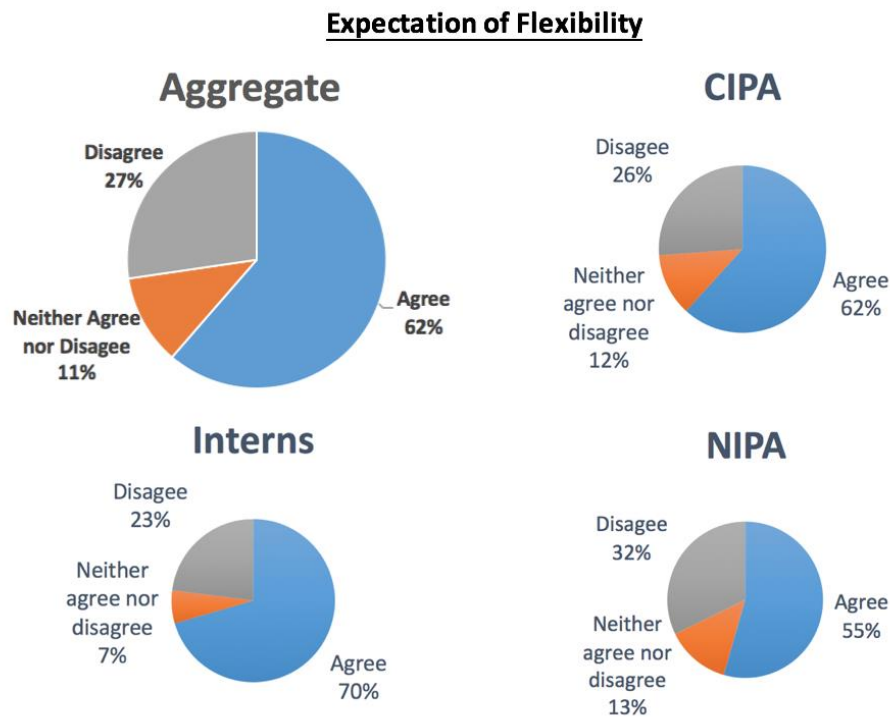


Figure 1. Expectation of Flexibility

In addition to flexibility, participants expressed a high expectation of firm sponsored social events. Eighty-nine percent of participants agreed they expected to have firm sponsored social events to network with co-workers before entering the field of public accounting. Only 3% of participants disagreed and the most frequently selected response was “Agree.” This supports the belief that Millennials want to work at a place that allows them to thrive socially as well as professionally. Millennial accountants expect that a public accounting firm will give them opportunities to network and socialize with their co-workers. When evaluated between the participant categories, responses remained consistent with the aggregate distribution percentages noting no significant deviations for any individual participant category.

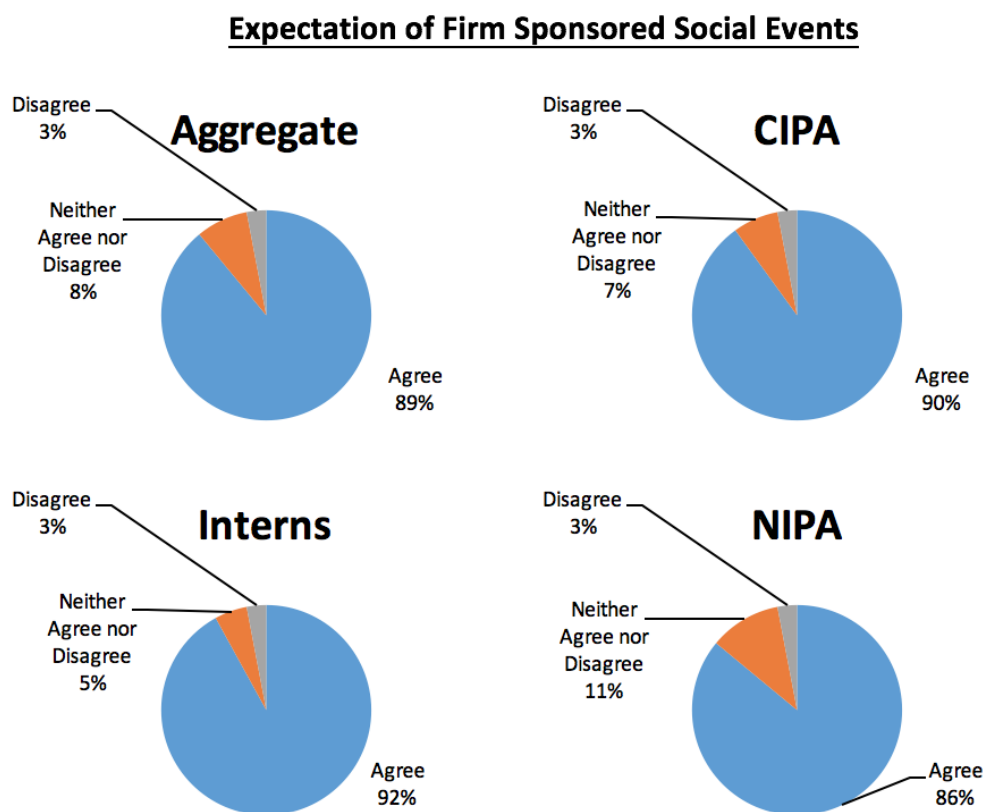


Figure 2. Expectation of Firm Sponsored Social Events

H₂ hypothesizes that participants will have low expectations regarding long hours at the office as the fastest path to success. This hypothesis was disproven with 80% of all participants agreeing to the statement “before entering public accounting, I expected that long hours at the office would be the fastest path to success.” The most frequent response to this statement was “Somewhat agree” with 35% selecting this answer choice. The three individual participant categories observed similar distributions of agree vs. disagree to this statement. This response distribution disagrees to beliefs that Millennials do not believe long hours at the office are vital to career progression, at least in the field of public accounting. This may indicate an area where the field of public accounting differs from other career fields with regard to Millennial work expectations.

Expectation of Long Hours at Office as the Fastest Path to Success

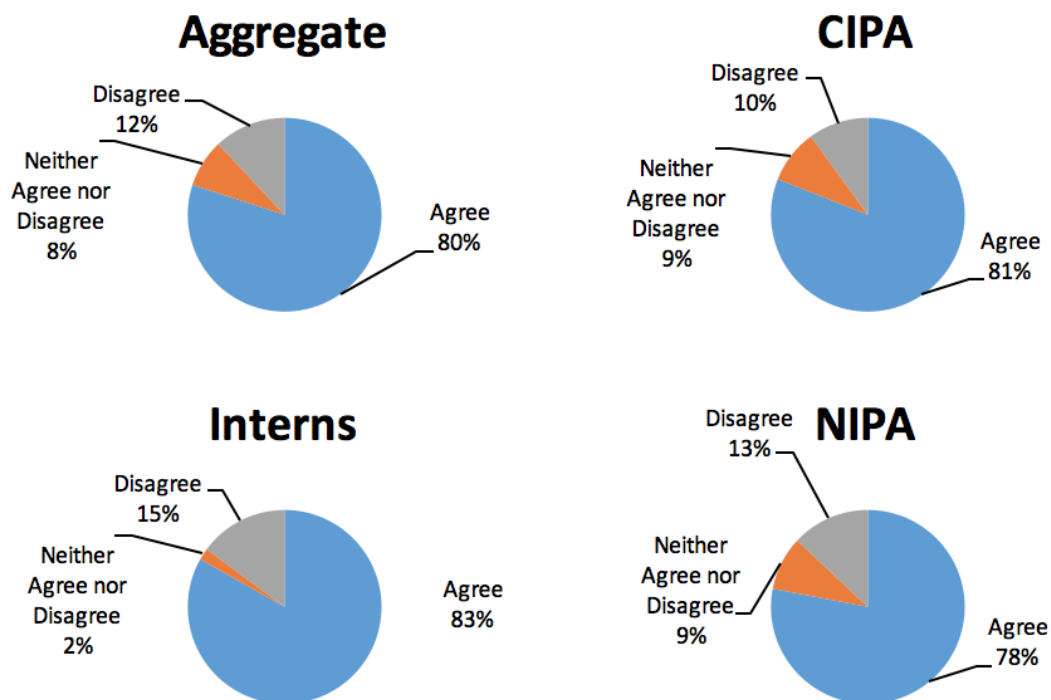


Figure 3. Expectation of Long Hours at the Office as the Fastest Path to Success

H₃ considers participant's expectations of employment tenure at the initial firm they joined or will soon join. All survey participants were asked to respond to the statement "when joining a public accounting firm, I expected to stay at that particular firm for greater than 5 years." Forty-six percent of participants agreed and 32% disagreed. The 96 participants that disagreed were then asked to respond to the statement "when joining a public accounting firm, I expected to stay at that particular firm for greater than 3 years." Fifty-three percent of these participants agreed to this statement while only 32% disagreed.

Overall, 46% of participants expected to stay at their initial firm for greater than 5 years. An additional, 17% expected to stay at their initial firm for greater than 3 years. These response levels prove **H₃** by indicating a high expectation to stay at the initial firm for greater than 3 years and a lower expectation to stay at the initial firm for greater than 5 years. These results correlate to current research with respect to Millennial employment tenure which indicates a 3-year median tenure for Millennial aged employees.

Expectation to Stay at Initial Firm Greater Than Five Years

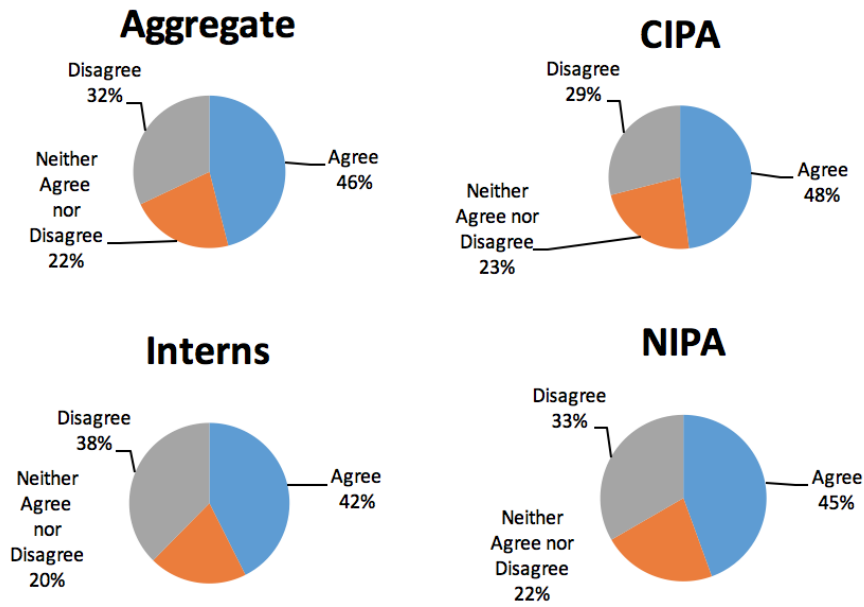


Figure 4. Expectation to Stay at Initial Firm Greater Than Five Years

Expectation to Stay at Initial Firm Greater Than Three Years

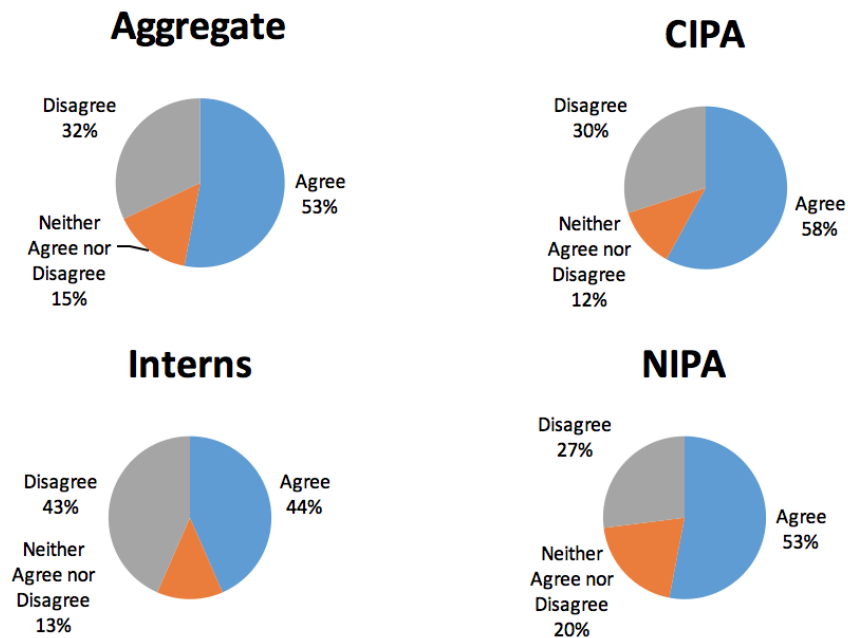


Figure 5. Expectation to Stay at Initial Firm Greater Than Three Years

Summary of Tenure Expectations at Initial Firm Prior to Starting

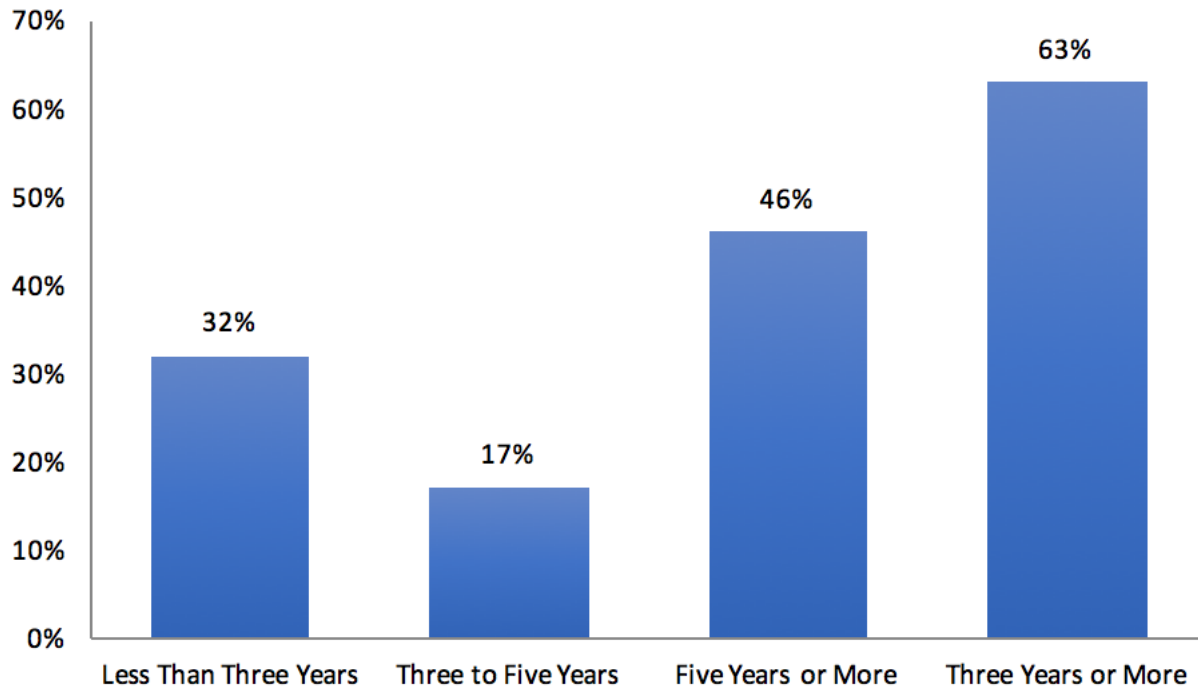


Figure 6. Summary of Tenure Expectations

Considerations

In addition to assessing expectations, Section 2 also asks participants to react to a series of eight statements regarding the major considerations used when deciding to join a particular public accounting firm. These statements used the Likert-scale multiple choice format. Therefore, participants were able to rank how strongly they agreed or disagreed with the statements. Participants were then asked to rank the various considerations from one-to-eight in order of importance in order to gauge what Millennial accountants place the highest value on when considering to join a public accounting firm.

Considerations: Percent of Participants that Agree

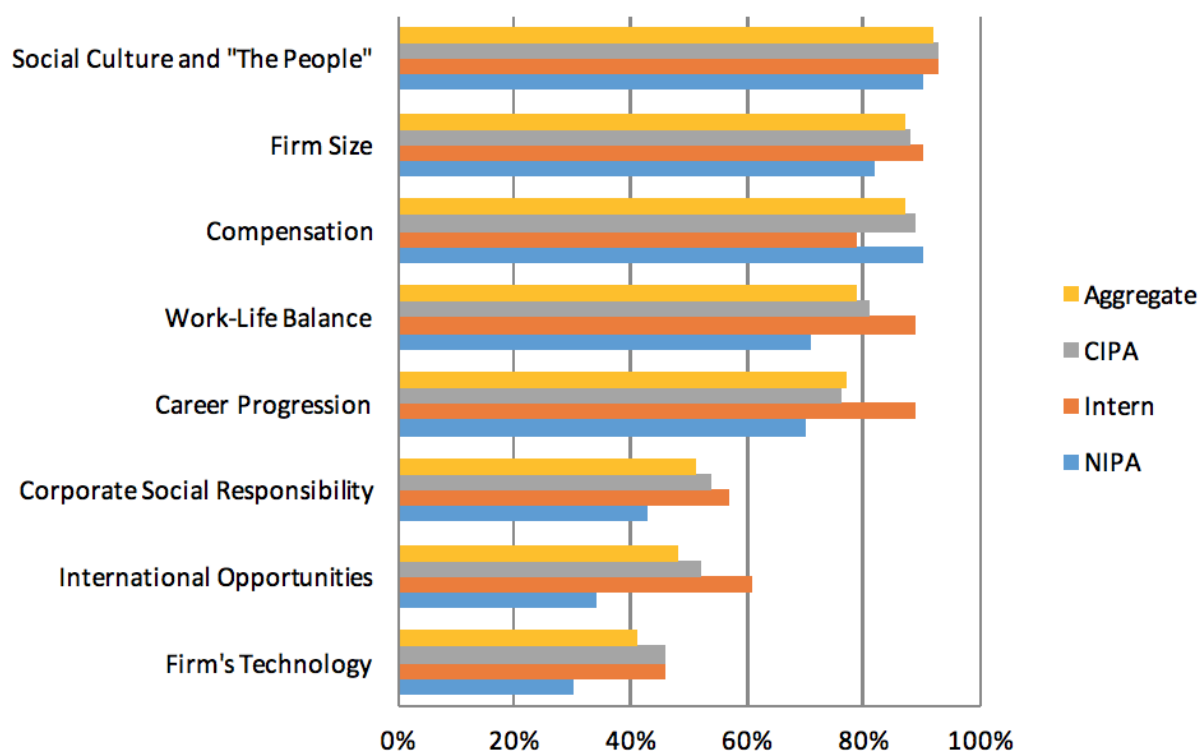


Figure 7. Considerations Summary- Percent of Participants that Agree

Ninety-two percent of all participants agreed that social culture and “the people” were a major consideration when choosing a firm to begin a career. The most frequent response to this statement was “Strongly agree”, with a 48% response rate. This finding further supports the belief that Millennials are extremely social. Millennial accountants want to interact with their co-workers and desire a public accounting firm where they will enjoy the people they work with.

Eighty-seven percent of all participants agreed that compensation was a major consideration in firm choice. However, there were differences noted among the participant categories. Eighty-nine percent of CIPA and 90% of NIPA agreed, compared to only 79% of Interns that agreed. These results could represent a possible deviation between younger Millennials and older Millennials with regard to the

importance of compensation in the decision to join a particular firm. This may indicate an area for further study.

In addition to social culture and compensation, firm size was also a highly important consideration with regard to firm choice. Eighty-Seven percent of all participants agreed that firm size was a major consideration in choosing a firm. This could indicate an area that firms may want to place more emphasis on throughout recruiting. Firms could highlight the benefits of working at a firm of their size in order to appeal to candidates considering various sized firms.

Firm culture regarding work-life balance was also widely agreed upon to be a major consideration in firm choice. Seventy-nine percent of participants agreed which supports the conception that Millennials place extremely high importance on work-life balance and may be less work-centric than previous generations. In particular, 89% of Interns agreed that a firm's culture regarding work-life balance was a major consideration to evaluate potential firms. This was the highest among all participant categories and this deviation may indicate a second area where differences could exist between older and younger Millennials.

Seventy-Seven percent of all participants agreed that the career progression timeline and the potential for early promotion was a major consideration when joining a firm. Current research suggests that Millennials seek to climb to the top of organizations very quickly and these results show that Millennials do take future career progression into consideration with choosing a place to begin their career. Notably, 89% of Interns agreed, which was the highest rate among the participant categories, and indicates a third area that suggests differences may exist within the Millennial generation itself.

Current research tells us that Millennials want to work for a company that allows them to give back and be part of a greater purpose, and 51% of all participants in this study agreed that corporate social responsibility was a major consideration in joining a firm. The most frequently selected answer to this question was "Somewhat agree".

International opportunities had a significantly lower rate of impact on the decision to join a firm. Only 48% of participants agreed that international opportunities were a major consideration when choosing a firm to start their career. Thirteen percent of participants neither agreed nor disagreed and 38% disagreed. There was fluctuation in the rate of agree vs. disagree between the participant categories. In particular, of the people who have left the field of public accounting, NIPA, only 34% agreed that international opportunities were a major consideration in firm choice. On the other hand, 61% of Interns agreed. This variance among the respondent categories could likely indicate a preference difference. In particular, those who have left the field of public accounting could potentially dislike travel which may have been a factor in their decision to leave the field. Additionally, this is the fourth area that could signal a difference in employment preferences between older and younger Millennials.

Millennials are known for their affinity towards technology and one might believe this would highly impact their choice of work place. However, only 41% of all participants agreed that technological integration into everyday work was a major consideration in firm choice. This result was surprising, however, it does not necessarily mean that Millennials do not care about technology at public accounting firms. Technology could be more indicative of an expectation rather than a consideration when going to work at a public accounting firm and this may be an area for further study.

After answering the Likert-scale questions, participants were then asked to rank the considerations in order of importance to their decision to join a particular public accounting firm (with one being the most important and eight being the least important). This question delivered relatively similar results to the Likert-scale questions. The table below shows the percentage of total participants who ranked the considerations at each level from one to eight.

Order of Importance	Consideration								
	Compensation	Technological integration into everyday work	Social culture and "The People"	Firm size	Firm culture regarding work-life balance	Firm culture regarding corporate social responsibility	International opportunities	Career progression time line	
	1	16%	11%	33%	7%	7%	8%	10%	8%
	2	18%	7%	12%	12%	17%	10%	12%	11%
	3	18%	10%	9%	14%	16%	8%	9%	15%
	4	10%	8%	9%	15%	20%	9%	7%	21%
	5	12%	9%	6%	16%	15%	10%	10%	21%
	6	14%	16%	6%	18%	10%	12%	15%	9%
	7	6%	20%	10%	10%	10%	23%	13%	9%
	8	6%	19%	15%	7%	5%	19%	24%	5%
	100%	100%	100%	100%	100%	100%	100%	100%	

Table 3. Consideration Ranking Percentages

Social culture and “the people” was most frequently selected as the most important consideration for choosing a firm, and 33% of all participants ranked it number one amongst the eight considerations. Sixteen percent of the population ranked compensation as the most important consideration, making it the second most frequently ranked number one.

The consideration rankings were further analyzed to evaluate which considerations were most often ranked in the top 3 most important. Fifty-four percent of all participants ranked social culture and “the people” among the top 3 most important considerations. Followed by compensation and firm culture regarding work-life balance, with selection rates of 52% and 40% respectively.

Overall, neither H_4 nor H_5 were supported. Among the entire population the highest importance was placed on social culture and “the people”, compensation, firm culture regarding work-life balance, and firm size as considerations to join a particular firm. The lowest importance was placed on the career progression timeline, international opportunities, technological integration into everyday work, and firm culture regarding corporate social responsibility.

Survey Section 3-2: Reasons to Stay in Public Accounting

In survey Section 3-2, participants in Category 2, CIPA, are asked to use the Likert-scale to respond to statements relating to their reasons for staying in the field of public accounting. Eighty-four percent of participants agree that they have stayed in public accounting because they find new and interesting opportunities for career growth. This represents the most frequently identified reason for staying in public accounting which proves **H₆** to be correct. These results correlate to literature emphasizing Millennials' desire to have a career that offers new opportunities for growth and development. Public accounting firms should consider this an area of importance to the retention of Millennials.

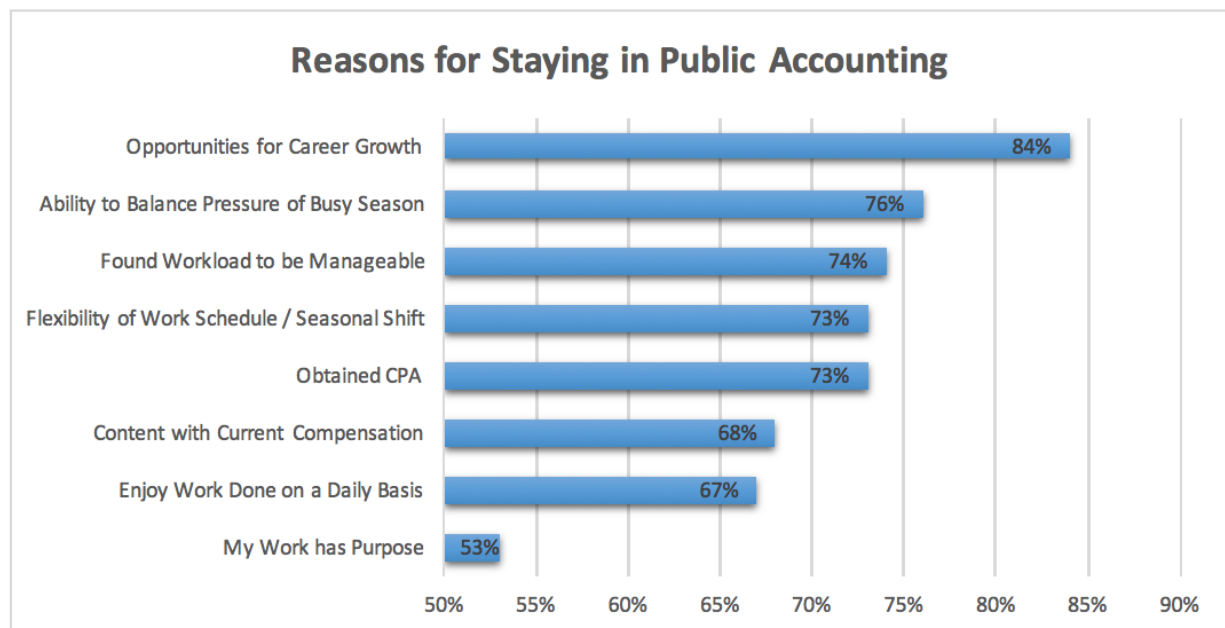


Figure 8. Reasons for Staying in Public Accounting

Survey Section 3-2-1: Reasons to Leave Initial Firm

Section 3-2-1 asks participants in Category 2, CIPA, questions relating to the reason to move between firms during their career in public accounting. Seventy-one percent of participants agreed that

they left their initial firm because they lacked a strong feeling of loyalty to the firm and its future vision.

This was the most commonly identified reason for leaving one's initial firm. The second most commonly identified reason for leaving a firm was the inability to switch into a new line of service. Sixty-four percent of participants agreed that this was a reason they left their initial firm, while only 36% disagreed. This study and current research indicates Millennial's desire for new, interesting opportunities to develop professionally and a lack of such opportunities could potentially cause Millennials to leave one firm to join another.

Additionally, 57% of participants agreed that they left their initial firm because they did not feel valued and appreciated. Higher compensation was also a reason for 57% of participants to leave their initial firm.

Ultimately, H_{10} was not supported. H_{10} hypothesized that the most common reasons to move between firms would be the inability to move into a new service line and a lack of training and professional development. As mentioned above, inability to switch into a new service lines is the second most commonly identified reason to move between firms. However, only 19% of participants agreed that a lack of training and professional development programs was a reason to move between firms.

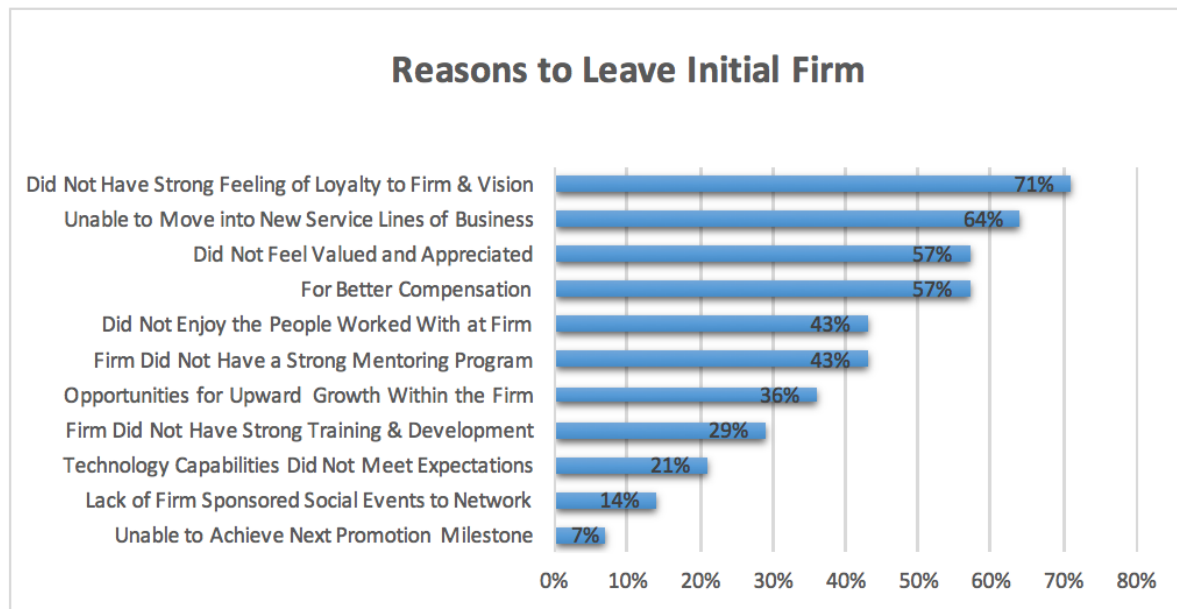


Figure 9. Reasons to Leave Initial Firm

Survey Section 3-2-2: Reasons to Stay at Initial Firm

In addition to evaluating the reasons people choose to leave a firm, the survey also asked participants why they decided to stay at their initial firm. Ninety-five percent of participants agreed they stayed at their initial firm because they enjoy the people they work with. This further shows how important social culture is to Millennials and emphasizes the value of building a firm culture where socialization is encouraged. The second most identified reason to stay at a firm was opportunity for upward growth. Millennials value professional development and seek opportunities to move upward within a firm, which was also emphasized as a reason to stay in public accounting. In addition to the opportunity to move upward, 87% agreed that they have stayed at their initial firm in order to achieve the next promotion milestone. Firms that offer opportunities and incentives to progress within the firm will most likely see the best retention rates according to these results.

These results prove **H₉** to be incorrect. However, 76% and 74% of participants agreed that strong training and professional development programs as well as feeling valued and appreciated impacted their decision to stay at their initial firm respectively.

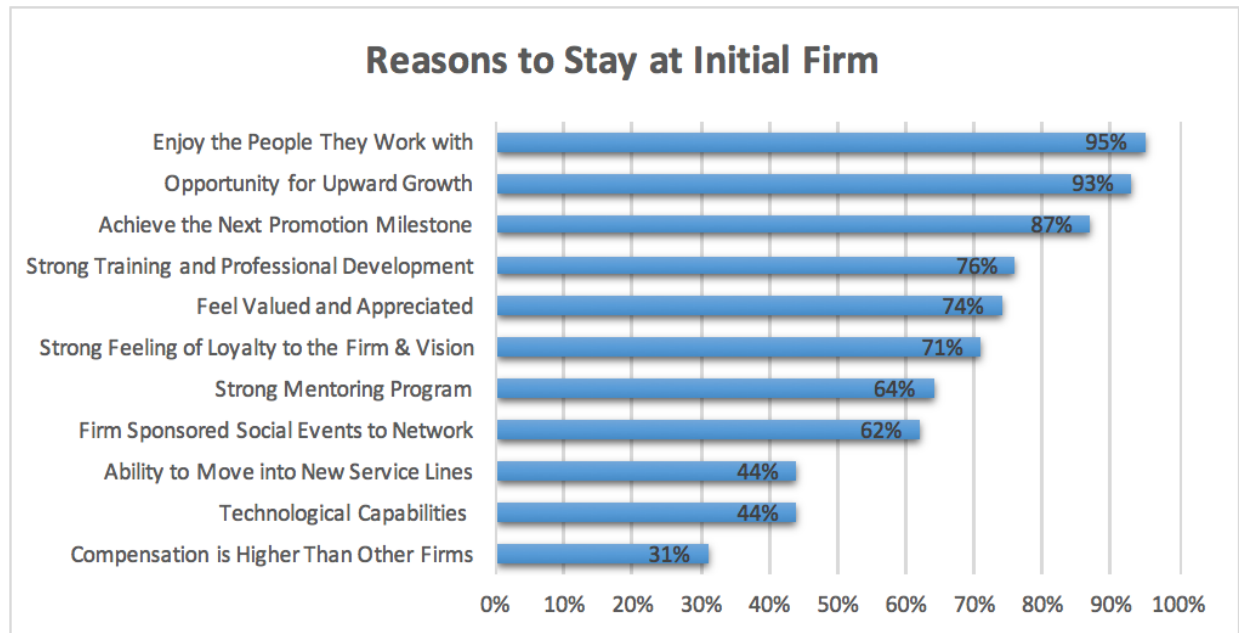


Figure 10. Reasons to Stay at Initial Firm

Survey Section 3-1: Reasons to Leave the Field of Public Accounting

Respondents in Participant Category 3, NIPA, were asked to react to statements about the decision to leave the field of public accounting entirely. Of this population, 78% of participants agreed that they left public accounting because they did not enjoy the work they were doing on a daily basis. In addition, 73% responded that they left public accounting in order to gain greater compensation. Results from survey section 2, highlighted compensation as an important consideration in firm choice, and these results reinforce how important compensation is to Millennials, specifically in public accounting. Sixty-nine percent of the participants said they left public accounting because they did not believe their work had a purpose and because they felt overworked. Current literature shows that purpose and work-life

balance are both extremely important to Millennials, therefore anything that public accounting firms can do in order to highlight the value of their employee's work could help to improve retention.

These results disprove **H₇**, which predicted the most common reason for leaving public accounting would be failure to meet work-life balance expectations. However, 66% of participants did agree that work-life balance expectations were a reason for leaving public accounting. The results also disprove **H₈**, which predicted most participants would report leaving public accounting within 3-5 years. The most frequently reported tenure before leaving public accounting was 1-3 years with 43% of participants selecting this response. Twenty-nine percent of participants left within 3-5 years, 21% of participants left after more than 5 years, and only 7% of participants left within the first year of working in public accounting.

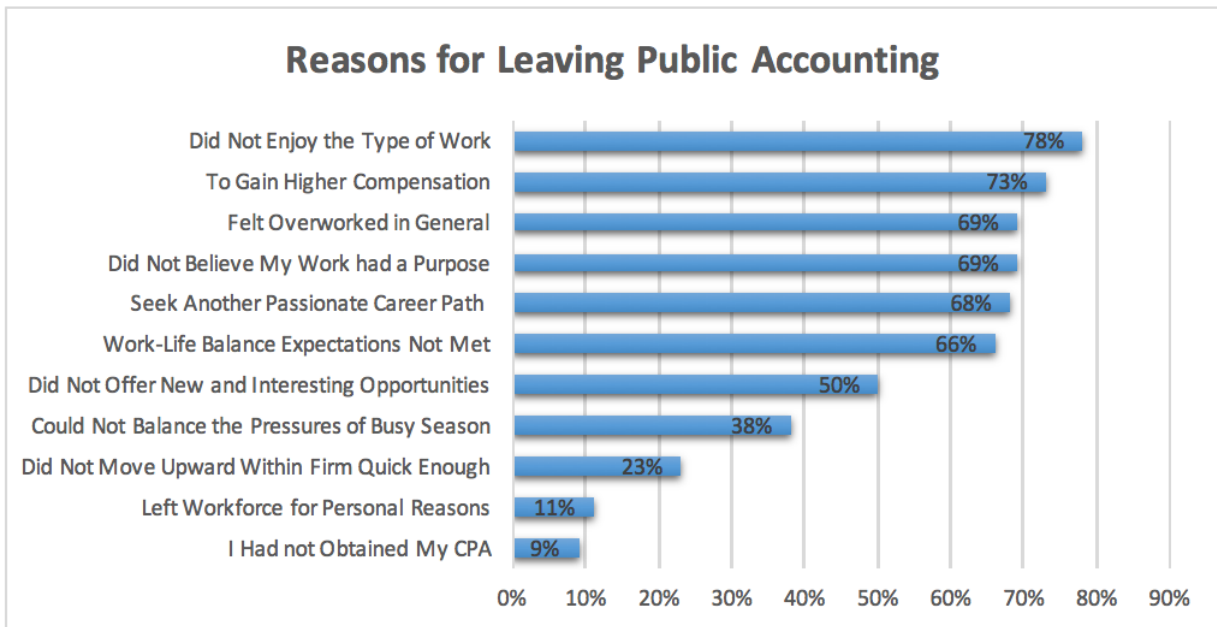


Figure 11. Reasons for Leaving Public Accounting

Survey Section 3-3: Reasons to Accept Full-Time Offer in Public Accounting

Participant Category 1, Interns, were asked to react to statements about the decision to accept a full-time offer in public accounting after completing an internship. A unanimous 100% of Interns agreed

that they accepted a full-time job in public accounting because there are opportunities for long-term career growth within the field. This agrees with the main reason most participants choose to stay in public accounting. In addition, 80% of participants said they accepted a full-time offer in public accounting because they were content with the compensation package which correlates to results within the consideration section of the survey.

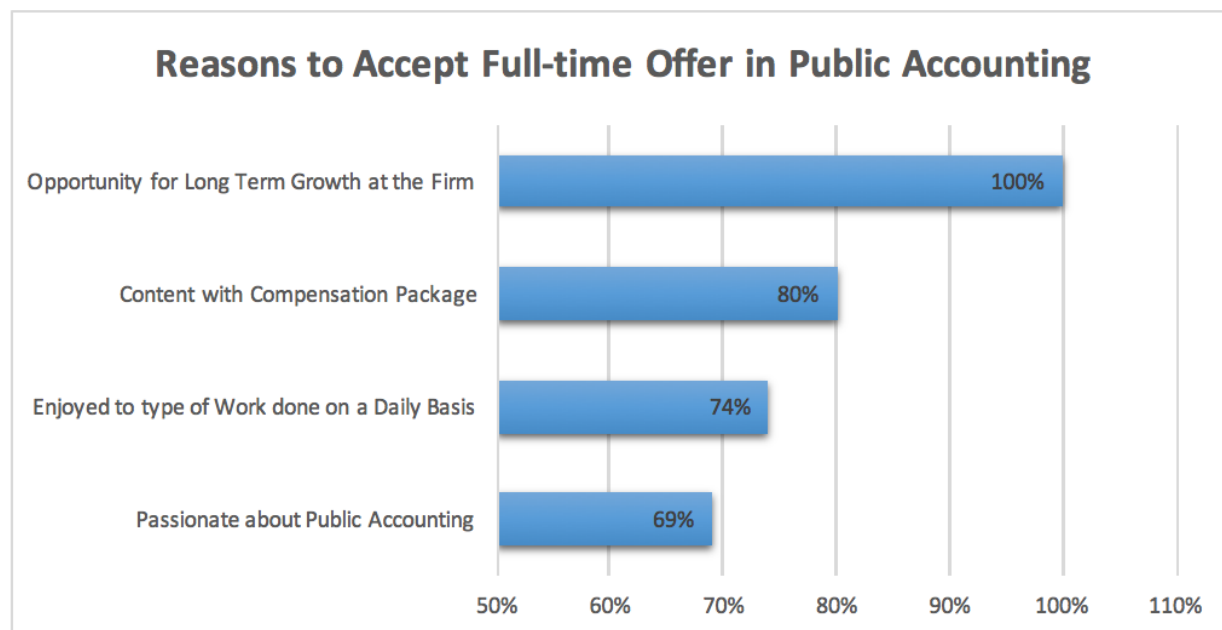


Figure 12. Reasons to Accept Full-Time Offer in Public Accounting

Survey Section 3-3-1: Reasons to Accept Full-Time Offer at Internship Firm

The most heavily agreed upon reason to accept an offer at the firm of their most recent internship was because participants enjoyed the people they worked with. Ninety-eight percent of participants agreed and the remaining 2% responded neither agree nor disagree. This further proves the importance of social interaction to Millennials in the field of public accounting. Millennials want to work in an environment where they get along with their teams and enjoy a social atmosphere. Ninety-three percent of participants accepted full-time offers because the firm had a strong training and professional development program. In addition, 89% of participants said they accepted an offer at their internship firm because they

felt valued and appreciated. Mentoring programs were also extremely important and 77% of interns said this impacted their decision to join a firm full-time.

H₉ hypothesizes the most frequently identified reason to accept a full-time offer at their internship firm would be strong training and professional development programs and feeling valued and appreciated. This hypothesis was proven incorrect however, both proved to be important reasons for accepting a full-time offer.

Surprisingly, 42% of participants responded disagree to the statement “I accepted a full-time offer at the firm I interned with because the compensation was higher than other firms”, while only 28% agreed to this statement. This shows that among this population, compensation was not as important as the people when choosing to accept a full-time offer.

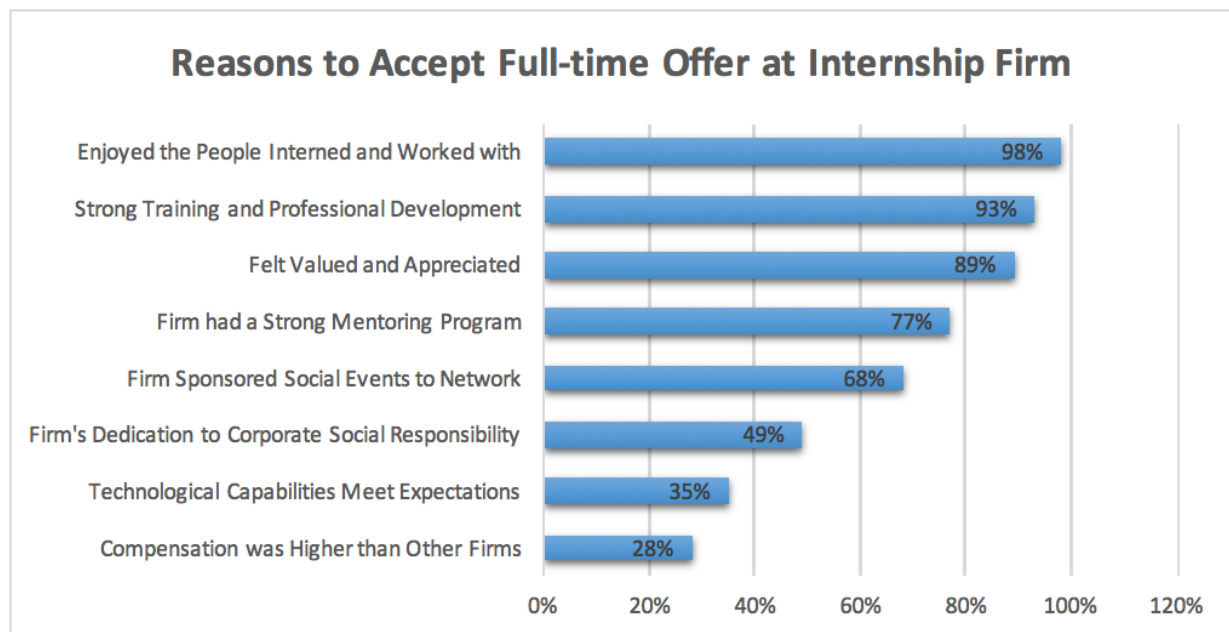


Figure 13. Reasons to Accept Full-Time Offer at Internship Firm

Survey Section 3-3-2: Reasons Not to Accept Full-Time Offer at Internship Firm

Only a total of 3 participants responded to this section of the survey therefore, the population size was too small to analyze. This is an area where further study could be performed.

Chapter 5

Conclusion

This study delivers an in-depth analysis of Millennial accounting graduate's employment expectations and satisfaction at public accounting firms. There has been much research on the topic of Millennials in the workplace however, this study focuses on the field of public accounting in order to deliver specific results.

This study confirms the importance of social culture in the workplace to Millennials in public accounting. Figure 7 illustrates social culture and “the people” were identified as the most important considerations in the decision to join a particular firm among all participant categories and in the aggregate. In addition, enjoying the people at a particular firm was also the most commonly identified reason to stay at an initial firm and to join a firm upon completion of an internship. These results indicate how important social culture and “the people” are to recruiting and retaining Millennials in public accounting. Firms could apply this finding to their recruiting efforts by offering potential candidates extended opportunities to experience the firm's social culture and become familiar with the people they could potentially be working with. Many firms are already incorporating this social dynamic into the recruiting process, but those who are not are likely to be missing out on opportunities to attract talent.

This study also shows that Millennials are thinking long-term about their careers and put extremely high emphasis on opportunities for career growth. Figure 8 shows that opportunity for career-growth was the number one reason to stay in public accounting with 84% of participants agreeing. Additionally, opportunity for upward growth within a firm was the second most commonly identified reason to stay at a particular firm, which is shown in Figure 10. In both instances, career growth was more important to participants than items of immediate satisfaction

such as high compensation. In fact, Figure 8 and 10 also show only 68% of participants stay in public accounting because they are content with the current compensation and only 31% of participants stay at their initial firm because it has higher compensation than other firms. This comparison emphasizes Millennials' focus on the long-term growth of their careers over short-term benefits.

In order to assess the reason Millennials choose to stay at a particular firm, it is also important to evaluate the reasons they leave. Figure 9 shows the most commonly identified reason to change firms within public accounting is a lack of loyalty to the initial firm and its future vision. Seventy-one percent of participants who stayed in public accounting but moved between firms identified this as a reason. Developing a strong firm vision in addition to a dynamic social culture with mentoring and growth opportunities could help to strengthen an employee's loyalty to one firm and possibly prevent some Millennials from leaving a firm to go to another.

Another important finding this study brings to light is there may be differences within the Millennial generation itself. When analyzing survey responses to questions about participant's considerations used in the decision to join a particular firm, four major differences appeared between the Participant Categories. Figure 7 shows that Interns, who represent the youngest demographic of survey participants, placed significantly higher importance than the aggregate on firm culture regarding work-life balance, the career progression time-line, and international opportunities. In addition, Interns placed significantly lower importance on compensation as a consideration. This could signify a need for further research within the Millennial generation itself and may indicate that information on Millennials from ten years ago might not be applicable to the younger Millennials entering the work-force today.

Overall, this study finds that social culture and opportunities for career growth are two major areas of importance in attracting and retaining Millennials to the field of public accounting. Millennials want to work for a firm that fosters a strong social culture alongside people they enjoy working with. In addition, Millennials place higher importance on their long-term career growth than they do on factors providing immediate satisfaction such as current compensation. The most commonly identified reason to change firms was lack of loyalty to the firm and its future vision. Developing a strong social culture and providing meaningful growth opportunities could help to create firm loyalty and possibly mitigate this shift of firms. Additionally, there may be more differences within the Millennial generation itself that further research could help to explain.

Appendix A

Survey Data Results

Survey Section 2: Pre-Start Expectations and Considerations

QID147 Before entering public accounting, I expected that long hours at the office would be the fastest path to success.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
Q Strongly agree (1)	14	5	15	34	9%	8%	17%	11%				
Q Agree (2)	43	24	30	97	29%	39%	33%	32%				
Q Somewhat agree (3)	63	22	25	110	42%	36%	28%	37%	81%	84%	78%	80%
Q Neither agree nor disagree (4)	14	1	8	23	9%	2%	9%	8%	9%	2%	9%	8%
Q Somewhat disagree (5)	4	7	7	18	3%	11%	8%	6%				
Q Disagree (6)	11	2	5	18	7%	3%	6%	6%				
Q Strongly disagree (7)	0	0	0	0	0%	0%	0%	0%	10%	15%	13%	12%
	149	61	90	300	100%	100%	100%	100%				

QID148 Before entering public accounting, I expected there would be flexibility in when and where I could complete my work (i.e. places away from the office or client site).

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	5	3	3	11	3%	5%	3%	4%				
<input type="radio"/> Agree (2)	39	16	28	83	26%	26%	31%	28%				
<input type="radio"/> Somewhat agree (3)	48	24	18	90	32%	39%	20%	30%	62%	70%	54%	61%
<input type="radio"/> Neither agree nor disagree (4)	18	4	12	34	12%	7%	13%	11%	12%	7%	13%	11%
<input type="radio"/> Somewhat disagree (5)	24	9	11	44	16%	15%	12%	15%				
<input type="radio"/> Disagree (6)	12	5	16	33	8%	8%	18%	11%				
<input type="radio"/> Strongly disagree (7)	3	0	2	5	2%	0%	2%	2%	26%	23%	32%	27%
	149	61	90	300	100%	100%	100%	100%				

QID159 Before entering public accounting, I expected to have firm sponsored social events to network and socialize with co-workers.

[illegible]

QID157 When joining a public accounting firm I expected to stay at that particular firm for greater than 5 years.

[illegible]

QID155 When choosing a firm to begin my career, international opportunities were a major consideration.

[illegible]

QID162 When choosing a firm to begin my career, firm size was a major consideration

[illegible]

QID158 Please rank the following factors in order of importance when making the decision to join a particular public accounting firm (1 being the most important and 8 being the least important).

	RANKING															
	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
Compensation (1)	528	255	348	1131	10%	12%	11%	12%								
Technological integration into everyday work (2)	829	294	433	1556	15%	13%	13%	16%								
Social culture and "The People" (3)	519	237	376	1132	10%	11%	12%	12%	35%	36%	36%	40%				
Firm size (4)	684	276	388	1348	13%	13%	12%	14%	13%	13%	12%	14%				
Firm culture regarding work-life balance (5)	606	252	383	1241	11%	11%	12%	13%								
Firm culture regarding corporate social responsibility (6)	813	294	473	1580	15%	13%	15%	17%								
International opportunities (7)	780	304	448	1532	15%	14%	14%	16%	41%	39%	40%	46%				
Career progression time line (8)	605	284	391	9520	11%	13%	12%									
	5364	2196	3240	19040	100%	100%	100%									

CIPA	1	2	3	4	5	6	7	8	Top 3	Mid 2	Bot 3	Top 3	Mid 2	Bot 3
Compensation (1)	31	24	32	13	15	18	10	6	87	28	34	58%	19%	23%
Technological integration into everyday work (2)	11	8	14	9	17	26	29	35	33	26	90	22%	17%	60%
Social culture and "The People" (3)	48	20	18	19	9	7	10	18	86	28	35	58%	19%	23%
Firm size (4)	12	17	17	21	27	28	16	11	46	48	55	31%	32%	37%
Firm culture regarding work-life balance (5)	9	27	26	30	22	17	11	7	62	52	35	42%	35%	23%
Firm culture regarding corporate social responsibility (6)	8	14	14	13	15	15	42	28	36	28	85	24%	19%	57%
International opportunities (7)	13	19	8	11	18	25	19	36	40	29	80	27%	19%	54%
Career progression time line (8)	17	20	20	33	26	13	12	8	57	59	33	38%	40%	22%

Intern	1	2	3	4	5	6	7	8	Top 3	Mid 2	Bot 3	Top 3	Mid 2	Bot 3
Compensation (1)	4	8	12	10	10	12	3	2	24	20	17	39%	33%	28%
Technological integration into everyday work (2)	10	8	6	5	0	8	10	14	24	5	32	39%	8%	52%
Social culture and "The People" (3)	20	9	4	3	4	3	7	11	33	7	21	54%	11%	34%
Firm size (4)	3	6	13	8	10	12	4	5	22	18	21	36%	30%	34%
Firm culture regarding work-life balance (5)	7	11	6	15	6	3	7	6	24	21	16	39%	34%	26%
Firm culture regarding corporate social responsibility (6)	10	5	5	4	7	10	12	8	20	11	30	33%	18%	49%
International opportunities (7)	3	10	8	5	4	10	11	10	21	9	31	34%	15%	51%
Career progression time line (8)	4	4	7	11	20	3	7	5	15	31	15	25%	51%	25%

NIPA	1	2	3	4	5	6	7	8	Top 3	Mid 2	Bot 3	Top 3	Mid 2	Bot 3
Compensation (1)	14	22	10	8	11	11	5	9	46	19	25	51%	21%	28%
Technological integration into everyday work (2)	12	4	11	11	10	15	20	7	27	21	42	30%	23%	47%
Social culture and "The People" (3)	30	6	6	6	6	7	12	17	42	12	36	47%	13%	40%
Firm size (4)	6	14	13	17	12	14	9	5	33	29	28	37%	32%	31%
Firm culture regarding work-life balance (5)	5	14	16	14	17	10	11	3	35	31	24	39%	34%	27%
Firm culture regarding corporate social responsibility (6)	5	12	6	11	9	12	15	20	23	20	47	26%	22%	52%
International opportunities (7)	15	8	10	5	7	9	10	26	33	12	45	37%	13%	50%
Career progression time line (8)	3	10	18	18	18	12	8	3	31	36	23	34%	40%	26%

Aggregate Count	1	2	3	4	5	6	7	8	Total
Compensation (1)	49	54	54	31	36	41	18	17	300
Technological integration into everyday work (2)	33	20	31	25	27	49	59	56	300
Social culture and "The People" (3)	98	35	28	28	19	17	29	46	300
Firm size (4)	21	37	43	46	49	54	29	21	300
Firm culture regarding work-life balance (5)	21	52	48	59	45	30	29	16	300
Firm culture regarding corporate social responsibility (6)	23	31	25	28	31	37	69	56	300
International opportunities (7)	31	37	26	21	29	44	40	72	300
Career progression time line (8)	24	34	45	62	64	28	27	16	300

Aggregate %	1	2	3	4	5	6	7	8	Top 3
Compensation (1)	16%	18%	18%	10%	12%	14%	6%	6%	52%
Technological integration into everyday work (2)	11%	7%	10%	8%	9%	16%	20%	19%	28%
Social culture and "The People" (3)	33%	12%	9%	9%	6%	6%	10%	15%	54%
Firm size (4)	7%	12%	14%	15%	16%	18%	10%	7%	34%
Firm culture regarding work-life balance (5)	7%	17%	16%	20%	15%	10%	10%	5%	40%
Firm culture regarding corporate social responsibility (6)	8%	10%	8%	9%	10%	12%	23%	19%	26%
International opportunities (7)	10%	12%	9%	7%	10%	15%	13%	24%	31%
Career progression time line (8)	8%	11%	15%	21%	21%	9%	9%	5%	34%

Survey Section 3-2: Reasons to Stay in Public Accounting

QID76 I stayed in public accounting because I was able to balance the pressures of busy season.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	17			17	11%			11%				
<input type="radio"/> Agree (2)	66			66	44%			44%				
<input type="radio"/> Somewhat agree (3)	30			30	20%			20%	76%	0%	0%	76%
<input type="radio"/> Neither agree nor disagree (4)	22			22	15%			15%	15%	0%	0%	15%
<input type="radio"/> Somewhat disagree (5)	7			7	5%			5%				
<input type="radio"/> Disagree (6)	6			6	4%			4%				
<input type="radio"/> Strongly disagree (7)	1			1	1%			1%	9%	0%	0%	9%
	149	0	0	149	100%			100%	100%	0%	0%	100%

QID52 I stayed in public accounting because I generally find my workload to be manageable

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	13			13	9%			9%				
<input type="radio"/> Agree (2)	57			57	38%			38%				
<input type="radio"/> Somewhat agree (3)	41			41	28%			28%	74%	0%	0%	74%
<input type="radio"/> Neither agree nor disagree (4)	16			16	11%			11%	11%	0%	0%	11%
<input type="radio"/> Somewhat disagree (5)	12			12	8%			8%				
<input type="radio"/> Disagree (6)	7			7	5%			5%				
<input type="radio"/> Strongly disagree (7)	3			3	2%			2%	15%	0%	0%	15%
	149	0	0	149	100%			100%	100%	0%	0%	100%

QID63 I stayed in public accounting because I enjoy the work I do on a daily basis.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	13			13	9%			9%				
<input type="radio"/> Agree (2)	38			38	26%			26%				
<input type="radio"/> Somewhat agree (3)	49			49	33%			33%	67%	0%	0%	67%
<input type="radio"/> Neither agree nor disagree (4)	17			17	11%			11%	11%	0%	0%	11%
<input type="radio"/> Somewhat disagree (5)	13			13	9%			9%				
<input type="radio"/> Disagree (6)	8			8	5%			5%				
<input type="radio"/> Strongly disagree (7)	11			11	7%			7%	21%	0%	0%	21%
	149	0	0	149	100%			100%	100%	0%	0%	100%

QID168 I stayed in public accounting because I believe my work has purpose.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	8			8	5%			5%				
<input type="radio"/> Agree (2)	36			36	24%			24%				
<input type="radio"/> Somewhat agree (3)	35			35	23%			23%	53%	0%	0%	53%
<input type="radio"/> Neither agree nor disagree (4)	20			20	13%			13%	13%	0%	0%	13%
<input type="radio"/> Somewhat disagree (5)	24			24	16%			16%				
<input type="radio"/> Disagree (6)	13			13	9%			9%				
<input type="radio"/> Strongly disagree (7)	13			13	9%			9%	34%	0%	0%	34%
	149	0	0	149	100%			100%	100%	0%	0%	100%

QID65 I stayed in public accounting because I find new and interesting opportunities for career growth.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	27			27	18%			18%				
<input type="radio"/> Agree (2)	67			67	45%			45%				
<input type="radio"/> Somewhat agree (3)	31			31	21%			21%	84%	0%	0%	84%
<input type="radio"/> Neither agree nor disagree (4)	11			11	7%			7%	7%	0%	0%	7%
<input type="radio"/> Somewhat disagree (5)	6			6	4%			4%				
<input type="radio"/> Disagree (6)	5			5	3%			3%				
<input type="radio"/> Strongly disagree (7)	2			2	1%			1%	9%	0%	0%	9%
	149	0	0	149	100%			100%	100%	0%	0%	100%

QID57 I stayed in public accounting because I find flexibility in my work schedule due to seasonal shifts of my workload.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	29			29	19%			19%				
<input type="radio"/> Agree (2)	52			52	35%			35%				
<input type="radio"/> Somewhat agree (3)	28			28	19%			19%	73%	0%	0%	73%
<input type="radio"/> Neither agree nor disagree (4)	16			16	11%			11%	11%	0%	0%	11%
<input type="radio"/> Somewhat disagree (5)	13			13	9%			9%				
<input type="radio"/> Disagree (6)	8			8	5%			5%				
<input type="radio"/> Strongly disagree (7)	3			3	2%			2%	16%	0%	0%	16%
	149	0	0	149	100%			100%	100%	0%	0%	100%

QID66 I stayed in public accounting because I am content with my current compensation.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	9			9	6%			6%				
<input type="radio"/> Agree (2)	55			55	37%			37%				
<input type="radio"/> Somewhat agree (3)	38			38	26%			26%	68%	0%	0%	68%
<input type="radio"/> Neither agree nor disagree (4)	16			16	11%			11%	11%	0%	0%	11%
<input type="radio"/> Somewhat disagree (5)	12			12	8%			8%				
<input type="radio"/> Disagree (6)	13			13	9%			9%				
<input type="radio"/> Strongly disagree (7)	6			6	4%			4%	21%	0%	0%	21%
	149	0	0	149	100%			100%	100%	0%	0%	100%

QID62 Have you changed firms during your time in public accounting?

[illegible]

Survey Section 3-2-1: Reasons to Leave Initial Firm

QID87 I left my initial firm because there was not opportunity for upward growth within the firm.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	1			1	7%			7%				
<input type="radio"/> Agree (2)	3			3	21%			21%				
<input type="radio"/> Somewhat agree (3)	1			1	7%			7%	36%	0%	0%	36%
<input type="radio"/> Neither agree nor disagree (4)	0			0	0%			0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)	3			3	21%			21%				
<input type="radio"/> Disagree (6)	4			4	29%			29%				
<input type="radio"/> Strongly disagree (7)	2			2	14%			14%	64%	0%	0%	64%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID88 I left my initial firm because I was unable to achieve the next promotion milestone.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	0			0	0%			0%				
<input type="radio"/> Agree (2)	0			0	0%			0%				
<input type="radio"/> Somewhat agree (3)	1			1	7%			7%	7%	0%	0%	7%
<input type="radio"/> Neither agree nor disagree (4)	0			0	0%			0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)	0			0	0%			0%				
<input type="radio"/> Disagree (6)	8			8	57%			57%				
<input type="radio"/> Strongly disagree (7)	5			5	36%			36%	93%	0%	0%	93%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID89 I left my initial firm because its technological capabilities did not meet my expectations.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	1			1	7%			7%				
<input type="radio"/> Agree (2)	0			0	0%			0%				
<input type="radio"/> Somewhat agree (3)	2			2	14%			14%	21%	0%	0%	21%
<input type="radio"/> Neither agree nor disagree (4)	3			3	21%			21%	21%	0%	0%	21%
<input type="radio"/> Somewhat disagree (5)	0			0	0%			0%				
<input type="radio"/> Disagree (6)	7			7	50%			50%				
<input type="radio"/> Strongly disagree (7)	1			1	7%			7%	57%	0%	0%	57%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID90 I left my initial firm because I did not have a strong feeling of loyalty to the firm and its future vision.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	4			4	29%			29%				
<input type="radio"/> Agree (2)	3			3	21%			21%				
<input type="radio"/> Somewhat agree (3)	3			3	21%			21%	71%	0%	0%	71%
<input type="radio"/> Neither agree nor disagree (4)	1			1	7%			7%	7%	0%	0%	7%
<input type="radio"/> Somewhat disagree (5)	1			1	7%			7%				
<input type="radio"/> Disagree (6)	1			1	7%			7%				
<input type="radio"/> Strongly disagree (7)	1			1	7%			7%	21%	0%	0%	21%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID91 I left my initial firm for better compensation.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	2			2	14%			14%				
<input type="radio"/> Agree (2)	3			3	21%			21%				
<input type="radio"/> Somewhat agree (3)	3			3	21%			21%	57%	0%	0%	57%
<input type="radio"/> Neither agree nor disagree (4)	0			0	0%			0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)	2			2	14%			14%				
<input type="radio"/> Disagree (6)	3			3	21%			21%				
<input type="radio"/> Strongly disagree (7)	1			1	7%			7%	43%	0%	0%	43%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID92 I left my initial firm because I did not enjoy the people I worked with.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	3			3	21%			21%				
<input type="radio"/> Agree (2)	2			2	14%			14%				
<input type="radio"/> Somewhat agree (3)	1			1	7%			7%	43%	0%	0%	43%
<input type="radio"/> Neither agree nor disagree (4)	1			1	7%			7%	7%	0%	0%	7%
<input type="radio"/> Somewhat disagree (5)	1			1	7%			7%				
<input type="radio"/> Disagree (6)	5			5	36%			36%				
<input type="radio"/> Strongly disagree (7)	1			1	7%			7%	50%	0%	0%	50%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID93 I left my initial firm because it did not provide firm sponsored social events to network with co-workers.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	1			1	7%			7%				
<input type="radio"/> Agree (2)	1			1	7%			7%				
<input type="radio"/> Somewhat agree (3)	0			0	0%			0%	14%	0%	0%	14%
<input type="radio"/> Neither agree nor disagree (4)	1			1	7%			7%	7%	0%	0%	7%
<input type="radio"/> Somewhat disagree (5)	0			0	0%			0%				
<input type="radio"/> Disagree (6)	8			8	57%			57%				
<input type="radio"/> Strongly disagree (7)	3			3	21%			21%	79%	0%	0%	79%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID95 I left my initial firm because it did not have a strong mentoring program.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	0			0	0%			0%				
<input type="radio"/> Agree (2)	2			2	14%			14%				
<input type="radio"/> Somewhat agree (3)	4			4	29%			29%	43%	0%	0%	43%
<input type="radio"/> Neither agree nor disagree (4)	0			0	0%			0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)	2			2	14%			14%				
<input type="radio"/> Disagree (6)	4			4	29%			29%				
<input type="radio"/> Strongly disagree (7)	2			2	14%			14%	57%	0%	0%	57%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID96 I left my initial firm because it did not have a strong training and professional development program.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	1			1	7%			7%				
<input type="radio"/> Agree (2)	1			1	7%			7%				
<input type="radio"/> Somewhat agree (3)	2			2	14%			14%	29%	0%	0%	29%
<input type="radio"/> Neither agree nor disagree (4)	1			1	7%			7%	7%	0%	0%	7%
<input type="radio"/> Somewhat disagree (5)	3			3	21%			21%				
<input type="radio"/> Disagree (6)	3			3	21%			21%				
<input type="radio"/> Strongly disagree (7)	3			3	21%			21%	64%	0%	0%	64%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID97 I left my initial firm because it was not possible to move into new service lines of interest.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	3			3	21%			21%				
<input type="radio"/> Agree (2)	4			4	29%			29%				
<input type="radio"/> Somewhat agree (3)	2			2	14%			14%	64%	0%	0%	64%
<input type="radio"/> Neither agree nor disagree (4)	0			0	0%			0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)	0			0	0%			0%				
<input type="radio"/> Disagree (6)	2			2	14%			14%				
<input type="radio"/> Strongly disagree (7)	3			3	21%			21%	36%	0%	0%	36%
	14	0	0	14	100%			100%	100%	0%	0%	100%

QID129 I left my initial firm because I did not feel valued and appreciated.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	5			5	36%			36%				
<input type="radio"/> Agree (2)	1			1	7%			7%				
<input type="radio"/> Somewhat agree (3)	2			2	14%			14%	57%	0%	0%	57%
<input type="radio"/> Neither agree nor disagree (4)	0			0	0%			0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)	3			3	21%			21%				
<input type="radio"/> Disagree (6)	2			2	14%			14%				
<input type="radio"/> Strongly disagree (7)	1			1	7%			7%	43%	0%	0%	43%
	14	0	0	14	100%			100%	100%	0%	0%	100%

Survey Section 3-2-2: Reasons to Stay at Initial firm

QID69 I have stayed at my initial firm because there is opportunity for upward growth within the firm.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	41			41	30%			30%				
<input type="radio"/> Agree (2)	67			67	50%			50%				
<input type="radio"/> Somewhat agree (3)	17			17	13%			13%	93%	0%	0%	93%
<input type="radio"/> Neither agree nor disagree (4)	7			7	5%			5%	5%	0%	0%	5%
<input type="radio"/> Somewhat disagree (5)	2			2	1%			1%				
<input type="radio"/> Disagree (6)	1			1	1%			1%				
<input type="radio"/> Strongly disagree (7)	0			0	0%			0%	2%	0%	0%	2%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID74 I have stayed at my initial firm in order to achieve the next promotion milestone.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	39			39	29%			29%				
<input type="radio"/> Agree (2)	73			73	54%			54%				
<input type="radio"/> Somewhat agree (3)	6			6	4%			4%	87%	0%	0%	87%
<input type="radio"/> Neither agree nor disagree (4)	11			11	8%			8%	8%	0%	0%	8%
<input type="radio"/> Somewhat disagree (5)	2			2	1%			1%				
<input type="radio"/> Disagree (6)	3			3	2%			2%				
<input type="radio"/> Strongly disagree (7)	1			1	1%			1%	4%	0%	0%	4%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID70 I have stayed my initial firm because its technological capabilities meet my expectations.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	3			3	2%			2%				
<input type="radio"/> Agree (2)	30			30	22%			22%				
<input type="radio"/> Somewhat agree (3)	26			26	19%			19%	44%	0%	0%	44%
<input type="radio"/> Neither agree nor disagree (4)	43			43	32%			32%	32%	0%	0%	32%
<input type="radio"/> Somewhat disagree (5)	14			14	10%			10%				
<input type="radio"/> Disagree (6)	14			14	10%			10%				
<input type="radio"/> Strongly disagree (7)	5			5	4%			4%	24%	0%	0%	24%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID71 I have stayed at my initial firm because I have a strong feeling of loyalty to the firm and its vision.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	17			17	13%			13%				
<input type="radio"/> Agree (2)	36			36	27%			27%				
<input type="radio"/> Somewhat agree (3)	43			43	32%			32%	71%	0%	0%	71%
<input type="radio"/> Neither agree nor disagree (4)	18			18	13%			13%	13%	0%	0%	13%
<input type="radio"/> Somewhat disagree (5)	9			9	7%			7%				
<input type="radio"/> Disagree (6)	10			10	7%			7%				
<input type="radio"/> Strongly disagree (7)	2			2	1%			1%	16%	0%	0%	16%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID72 I have stayed at my initial firm because the compensation is higher than other firms.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	4			4	3%			3%				
<input type="radio"/> Agree (2)	17			17	13%			13%				
<input type="radio"/> Somewhat agree (3)	21			21	16%			16%	31%	0%	0%	31%
<input type="radio"/> Neither agree nor disagree (4)	50			50	37%			37%	37%	0%	0%	37%
<input type="radio"/> Somewhat disagree (5)	20			20	15%			15%				
<input type="radio"/> Disagree (6)	15			15	11%			11%				
<input type="radio"/> Strongly disagree (7)	8			8	6%			6%	32%	0%	0%	32%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID73 I have stayed at my initial firm because I enjoy the people I work with.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	52			52	39%			39%				
<input type="radio"/> Agree (2)	61			61	45%			45%				
<input type="radio"/> Somewhat agree (3)	15			15	11%			11%	95%	0%	0%	95%
<input type="radio"/> Neither agree nor disagree (4)	5			5	4%			4%	4%	0%	0%	4%
<input type="radio"/> Somewhat disagree (5)	1			1	1%			1%				
<input type="radio"/> Disagree (6)	1			1	1%			1%				
<input type="radio"/> Strongly disagree (7)	0			0	0%			0%	1%	0%	0%	1%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID82 I have stayed at my initial firm because it provides firm sponsored social events to network with co-workers.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	10			10	7%			7%				
<input type="radio"/> Agree (2)	42			42	31%			31%				
<input type="radio"/> Somewhat agree (3)	32			32	24%			24%	62%	0%	0%	62%
<input type="radio"/> Neither agree nor disagree (4)	34			34	25%			25%	25%	0%	0%	25%
<input type="radio"/> Somewhat disagree (5)	6			6	4%			4%				
<input type="radio"/> Disagree (6)	9			9	7%			7%				
<input type="radio"/> Strongly disagree (7)	2			2	1%			1%	13%	0%	0%	13%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID84 I have stayed at my initial firm because it has a strong mentoring program.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	22			22	16%			16%				
<input type="radio"/> Agree (2)	34			34	25%			25%				
<input type="radio"/> Somewhat agree (3)	30			30	22%			22%	64%	0%	0%	64%
<input type="radio"/> Neither agree nor disagree (4)	27			27	20%			20%	20%	0%	0%	20%
<input type="radio"/> Somewhat disagree (5)	7			7	5%			5%				
<input type="radio"/> Disagree (6)	14			14	10%			10%				
<input type="radio"/> Strongly disagree (7)	1			1	1%			1%	16%	0%	0%	16%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID85 I have stayed at my initial firm because it has a strong training and professional development program.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	27			27	20%			20%				
<input type="radio"/> Agree (2)	44			44	33%			33%				
<input type="radio"/> Somewhat agree (3)	31			31	23%			23%	76%	0%	0%	76%
<input type="radio"/> Neither agree nor disagree (4)	22			22	16%			16%	16%	0%	0%	16%
<input type="radio"/> Somewhat disagree (5)	5			5	4%			4%				
<input type="radio"/> Disagree (6)	6			6	4%			4%				
<input type="radio"/> Strongly disagree (7)	0			0	0%			0%	8%	0%	0%	8%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID86 I have stayed at my initial firm because the firm made it possible to move into new service lines of interest.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	8			8	6%			6%				
<input type="radio"/> Agree (2)	30			30	22%			22%				
<input type="radio"/> Somewhat agree (3)	21			21	16%			16%	44%	0%	0%	44%
<input type="radio"/> Neither agree nor disagree (4)	53			53	39%			39%	39%	0%	0%	39%
<input type="radio"/> Somewhat disagree (5)	9			9	7%			7%				
<input type="radio"/> Disagree (6)	11			11	8%			8%				
<input type="radio"/> Strongly disagree (7)	3			3	2%			2%	17%	0%	0%	17%
	135	0	0	135	100%			100%	100%	0%	0%	100%

QID130 I have stayed at my initial firm because I feel valued and appreciated.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)	15			15	11%			11%				
<input type="radio"/> Agree (2)	51			51	38%			38%				
<input type="radio"/> Somewhat agree (3)	34			34	25%			25%	74%	0%	0%	74%
<input type="radio"/> Neither agree nor disagree (4)	20			20	15%			15%	15%	0%	0%	15%
<input type="radio"/> Somewhat disagree (5)	8			8	6%			6%				
<input type="radio"/> Disagree (6)	6			6	4%			4%				
<input type="radio"/> Strongly disagree (7)	1			1	1%			1%	11%	0%	0%	11%
	135	0	0	135	100%			100%	100%	0%	0%	100%

Survey Section 3-1: Reasons to Leave the Field of Public Accounting

QID47 What month did you decide to leave public accounting?

	CIPA	Interns	NIPA	Dist.						
<input type="radio"/> January (1)			5	5.6%						
<input type="radio"/> February (2)			4	4.4%						
<input type="radio"/> March (3)			5	5.6%						
<input type="radio"/> April (4)			15	16.7%						
<input type="radio"/> May (5)			8	8.9%						
<input type="radio"/> June (6)			10	11.1%						
<input type="radio"/> July (7)			6	6.7%						
<input type="radio"/> August (8)			5	5.6%						
<input type="radio"/> September (9)			10	11.1%						
<input type="radio"/> October (10)			10	11.1%						
<input type="radio"/> November (11)			7	7.8%						
<input type="radio"/> December (12)			5	5.6%						

90

QID38 I left public accounting because I could not balance the pressures of busy season.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			7	7			8%	8%				
<input type="radio"/> Agree (2)			5	5			6%	6%				
<input type="radio"/> Somewhat agree (3)			22	22			24%	24%	0%	0%	38%	38%
<input type="radio"/> Neither agree nor disagree (4)			5	5			6%	6%	0%	0%	6%	6%
<input type="radio"/> Somewhat disagree (5)			13	13			14%	14%				
<input type="radio"/> Disagree (6)			25	25			28%	28%				
<input type="radio"/> Strongly disagree (7)			13	13			14%	14%	0%	0%	57%	57%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID77 I left public accounting because I felt overworked in general.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			30	30			33%	33%				
<input type="radio"/> Agree (2)			16	16			18%	18%				
<input type="radio"/> Somewhat agree (3)			16	16			18%	18%	0%	0%	69%	69%
<input type="radio"/> Neither agree nor disagree (4)			5	5			6%	6%	0%	0%	6%	6%
<input type="radio"/> Somewhat disagree (5)			10	10			11%	11%				
<input type="radio"/> Disagree (6)			9	9			10%	10%				
<input type="radio"/> Strongly disagree (7)			4	4			4%	4%	0%	0%	26%	26%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID78 I left public accounting because I did not enjoy the type of work I was doing on a daily basis.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			31	31			34%	34%				
<input type="radio"/> Agree (2)			25	25			28%	28%				
<input type="radio"/> Somewhat agree (3)			14	14			16%	16%	0%	0%	78%	78%
<input type="radio"/> Neither agree nor disagree (4)			2	2			2%	2%	0%	0%	2%	2%
<input type="radio"/> Somewhat disagree (5)			6	6			7%	7%				
<input type="radio"/> Disagree (6)			7	7			8%	8%				
<input type="radio"/> Strongly disagree (7)			5	5			6%	6%	0%	0%	20%	20%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID169 I left public accounting because I did not believe my work had a purpose.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			24	24			27%	27%				
<input type="radio"/> Agree (2)			15	15			17%	17%				
<input type="radio"/> Somewhat agree (3)			23	23			26%	26%	0%	0%	69%	69%
<input type="radio"/> Neither agree nor disagree (4)			5	5			6%	6%	0%	0%	6%	6%
<input type="radio"/> Somewhat disagree (5)			8	8			9%	9%				
<input type="radio"/> Disagree (6)			12	12			13%	13%				
<input type="radio"/> Strongly disagree (7)			3	3			3%	3%	0%	0%	26%	26%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID41 I left public accounting because the field did not offer new and interesting opportunities that I was looking for.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			8	8			9%	9%				
<input type="radio"/> Agree (2)			23	23			26%	26%				
<input type="radio"/> Somewhat agree (3)			14	14			16%	16%	0%	0%	50%	50%
<input type="radio"/> Neither agree nor disagree (4)			9	9			10%	10%	0%	0%	10%	10%
<input type="radio"/> Somewhat disagree (5)			12	12			13%	13%				
<input type="radio"/> Disagree (6)			18	18			20%	20%				
<input type="radio"/> Strongly disagree (7)			6	6			7%	7%	0%	0%	40%	40%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID46 I left public accounting to gain higher compensation.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			24	24			27%	27%				
<input type="radio"/> Agree (2)			26	26			29%	29%				
<input type="radio"/> Somewhat agree (3)			16	16			18%	18%	0%	0%	73%	73%
<input type="radio"/> Neither agree nor disagree (4)			5	5			6%	6%	0%	0%	6%	6%
<input type="radio"/> Somewhat disagree (5)			3	3			3%	3%				
<input type="radio"/> Disagree (6)			13	13			14%	14%				
<input type="radio"/> Strongly disagree (7)			3	3			3%	3%	0%	0%	21%	21%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID39 I left public accounting to seek another career path that I was passionate about.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			24	24			27%	27%				
<input type="radio"/> Agree (2)			19	19			21%	21%				
<input type="radio"/> Somewhat agree (3)			18	18			20%	20%	0%	0%	68%	68%
<input type="radio"/> Neither agree nor disagree (4)			13	13			14%	14%	0%	0%	14%	14%
<input type="radio"/> Somewhat disagree (5)			5	5			6%	6%				
<input type="radio"/> Disagree (6)			9	9			10%	10%				
<input type="radio"/> Strongly disagree (7)			2	2			2%	2%	0%	0%	18%	18%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID81 I left public accounting because I had not obtained my CPA.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			1	1			1%	1%				
<input type="radio"/> Agree (2)			1	1			1%	1%				
<input type="radio"/> Somewhat agree (3)			6	6			7%	7%	0%	0%	9%	9%
<input type="radio"/> Neither agree nor disagree (4)			5	5			6%	6%	0%	0%	6%	6%
<input type="radio"/> Somewhat disagree (5)			0	0			0%	0%				
<input type="radio"/> Disagree (6)			18	18			20%	20%				
<input type="radio"/> Strongly disagree (7)			59	59			66%	66%	0%	0%	86%	86%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID42 I left public accounting because my work-life balance expectations were not met.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			23	23			26%	26%				
<input type="radio"/> Agree (2)			18	18			20%	20%				
<input type="radio"/> Somewhat agree (3)			18	18			20%	20%	0%	0%	66%	66%
<input type="radio"/> Neither agree nor disagree (4)			9	9			10%	10%	0%	0%	10%	10%
<input type="radio"/> Somewhat disagree (5)			4	4			4%	4%				
<input type="radio"/> Disagree (6)			13	13			14%	14%				
<input type="radio"/> Strongly disagree (7)			5	5			6%	6%	0%	0%	24%	24%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID43 I left public accounting because I was not moving upward within the firm quickly enough.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			1	1			1%	1%				
<input type="radio"/> Agree (2)			9	9			10%	10%				
<input type="radio"/> Somewhat agree (3)			11	11			12%	12%	0%	0%	23%	23%
<input type="radio"/> Neither agree nor disagree (4)			7	7			8%	8%	0%	0%	8%	8%
<input type="radio"/> Somewhat disagree (5)			14	14			16%	16%				
<input type="radio"/> Disagree (6)			32	32			36%	36%				
<input type="radio"/> Strongly disagree (7)			16	16			18%	18%	0%	0%	69%	69%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID164 I left public accounting because of personal reasons that required or allowed me to leave the workforce for a period of time or indefinitely.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)			4	4			4%	4%				
<input type="radio"/> Agree (2)			4	4			4%	4%				
<input type="radio"/> Somewhat agree (3)			2	2			2%	2%	0%	0%	11%	11%
<input type="radio"/> Neither agree nor disagree (4)			6	6			7%	7%	0%	0%	7%	7%
<input type="radio"/> Somewhat disagree (5)			0	0			0%	0%				
<input type="radio"/> Disagree (6)			24	24			27%	27%				
<input type="radio"/> Strongly disagree (7)			50	50			56%	56%	0%	0%	82%	82%
	0	0	90	90			100%	100%	0%	0%	100%	100%

QID44 How long after starting in public accounting did you leave to pursue a new career path?

	CIPA	Interns	NIPA							
<input type="radio"/> Within 1 year (1)			6							
<input type="radio"/> Between 1-3 years (2)			39							
<input type="radio"/> Between 3-5 years (3)			26							
Greater than 5 years (4)			19							

Survey Section 3-3: Reasons to Accept Full-Time Offer in Public Accounting

QID100 I accepted a full-time offer in public accounting because I am passionate about the field.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		8		8		13%		13%				
<input type="radio"/> Agree (2)		17		17		28%		28%				
<input type="radio"/> Somewhat agree (3)		17		17		28%		28%	0%	69%	0%	69%
<input type="radio"/> Neither agree nor disagree (4)		6		6		10%		10%	0%	10%	0%	10%
<input type="radio"/> Somewhat disagree (5)		3		3		5%		5%				
<input type="radio"/> Disagree (6)		9		9		15%		15%				
<input type="radio"/> Strongly disagree (7)		1		1		2%		2%	0%	21%	0%	21%
	0	61	0	61		100%		100%	0%	100%	0%	100%

QID101 I accepted a full-time offer in public accounting because I am content with the compensation package.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		7		7		11%		11%				
<input type="radio"/> Agree (2)		33		33		54%		54%				
<input type="radio"/> Somewhat agree (3)		9		9		15%		15%	0%	80%	0%	80%
<input type="radio"/> Neither agree nor disagree (4)		3		3		5%		5%	0%	5%	0%	5%
<input type="radio"/> Somewhat disagree (5)		7		7		11%		11%				
<input type="radio"/> Disagree (6)		2		2		3%		3%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	15%	0%	15%
	0	61	0	61		100%		100%	0%	100%	0%	100%

QID102 I accepted a full-time offer in public accounting because I enjoy the type of work I will do on a daily basis.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		6		6		10%		10%				
<input type="radio"/> Agree (2)		22		22		36%		36%				
<input type="radio"/> Somewhat agree (3)		17		17		28%		28%	0%	74%	0%	74%
<input type="radio"/> Neither agree nor disagree (4)		3		3		5%		5%	0%	5%	0%	5%
<input type="radio"/> Somewhat disagree (5)		9		9		15%		15%				
<input type="radio"/> Disagree (6)		3		3		5%		5%				
<input type="radio"/> Strongly disagree (7)		1		1		2%		2%	0%	21%	0%	21%
	0	61	0	61		100%		100%	0%	100%	0%	100%

QID104 I accepted an offer in public accounting because I believe there are opportunities for long-term career growth within the field.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		43		43		70%		70%				
<input type="radio"/> Agree (2)		14		14		23%		23%				
<input type="radio"/> Somewhat agree (3)		4		4		7%		7%	0%	100%	0%	100%
<input type="radio"/> Neither agree nor disagree (4)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		0		0		0%		0%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	0%	0%	0%
	0	61	0	61		100%		100%	0%	100%	0%	100%

QID99 Did you accept a full-time offer at the firm you most recently interned with?

	CIPA	Interns	NIPA							
<input type="radio"/> Yes (1)		57								
<input type="radio"/> No (2)		4								

Survey Section 3-3-1: Reasons to Accept Full-Time Offer at Internship Firm

QID120 I accepted a full-time offer at the firm I interned with because its technological capabilities meet my expectations.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		8		8		14%		14%				
<input type="radio"/> Somewhat agree (3)		12		12		21%		21%	0%	35%	0%	35%
<input type="radio"/> Neither agree nor disagree (4)		28		28		49%		49%	0%	49%	0%	49%
<input type="radio"/> Somewhat disagree (5)		5		5		9%		9%				
<input type="radio"/> Disagree (6)		3		3		5%		5%				
<input type="radio"/> Strongly disagree (7)		1		1		2%		2%	0%	16%	0%	16%
	0	57	0	57		100%		100%	0%	100%	0%	100%

QID122 I accepted a full-time offer at the firm I interned with because the compensation was higher than other firms.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		3		3		5%		5%				
<input type="radio"/> Agree (2)		4		4		7%		7%				
<input type="radio"/> Somewhat agree (3)		9		9		16%		16%	0%	28%	0%	28%
<input type="radio"/> Neither agree nor disagree (4)		17		17		30%		30%	0%	30%	0%	30%
<input type="radio"/> Somewhat disagree (5)		11		11		19%		19%				
<input type="radio"/> Disagree (6)		12		12		21%		21%				
<input type="radio"/> Strongly disagree (7)		1		1		2%		2%	0%	42%	0%	42%
	0	57	0	57		100%		100%	0%	100%	0%	100%

QID123 I accepted a full-time offer at the firm I interned with because I enjoy the people I work with.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		31		31		54%		54%				
<input type="radio"/> Agree (2)		19		19		33%		33%				
<input type="radio"/> Somewhat agree (3)		6		6		11%		11%	0%	98%	0%	98%
<input type="radio"/> Neither agree nor disagree (4)		1		1		2%		2%	0%	2%	0%	2%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		0		0		0%		0%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	0%	0%	0%
	0	57	0	57		100%		100%	0%	100%	0%	100%

QID124 I accepted a full-time offer at the firm I interned with because the firm provides firm sponsored social events to network with co-workers.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		7		7		12%		12%				
<input type="radio"/> Agree (2)		17		17		30%		30%				
<input type="radio"/> Somewhat agree (3)		15		15		26%		26%	0%	68%	0%	68%
<input type="radio"/> Neither agree nor disagree (4)		11		11		19%		19%	0%	19%	0%	19%
<input type="radio"/> Somewhat disagree (5)		5		5		9%		9%				
<input type="radio"/> Disagree (6)		2		2		4%		4%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	12%	0%	12%
	0	57	0	57		100%		100%	0%	100%	0%	100%

QID125 I accepted a full-time offer at the firm I interned with because the firm's dedication to corporate social responsibility.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		1		1		2%		2%				
<input type="radio"/> Agree (2)		7		7		12%		12%				
<input type="radio"/> Somewhat agree (3)		20		20		35%		35%	0%	49%	0%	49%
<input type="radio"/> Neither agree nor disagree (4)		20		20		35%		35%	0%	35%	0%	35%
<input type="radio"/> Somewhat disagree (5)		3		3		5%		5%				
<input type="radio"/> Disagree (6)		4		4		7%		7%				
<input type="radio"/> Strongly disagree (7)		2		2		4%		4%	0%	16%	0%	16%
	0	57	0	57		100%		100%	0%	100%	0%	100%

QID126 I accepted a full-time offer at the firm I interned with because it has a strong mentoring program.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		8		8		14%		14%				
<input type="radio"/> Agree (2)		18		18		32%		32%				
<input type="radio"/> Somewhat agree (3)		18		18		32%		32%	0%	77%	0%	77%
<input type="radio"/> Neither agree nor disagree (4)		6		6		11%		11%	0%	11%	0%	11%
<input type="radio"/> Somewhat disagree (5)		4		4		7%		7%				
<input type="radio"/> Disagree (6)		3		3		5%		5%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	12%	0%	12%
	0	57	0	57		100%		100%	0%	100%	0%	100%

QID127 I accepted a full-time offer at the firm I interned with because it has a strong training and professional development program.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		17		17		30%		30%				
<input type="radio"/> Agree (2)		21		21		37%		37%				
<input type="radio"/> Somewhat agree (3)		15		15		26%		26%	0%	93%	0%	93%
<input type="radio"/> Neither agree nor disagree (4)		3		3		5%		5%	0%	5%	0%	5%
<input type="radio"/> Somewhat disagree (5)		1		1		2%		2%				
<input type="radio"/> Disagree (6)		0		0		0%		0%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	2%	0%	2%
	0	57	0	57		100%		100%	0%	100%	0%	100%

QID131 I accepted a full-time offer at the firm I interned with because I felt valued and appreciated.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		17		17		30%		30%				
<input type="radio"/> Agree (2)		26		26		46%		46%				
<input type="radio"/> Somewhat agree (3)		8		8		14%		14%	0%	89%	0%	89%
<input type="radio"/> Neither agree nor disagree (4)		4		4		7%		7%	0%	7%	0%	7%
<input type="radio"/> Somewhat disagree (5)		1		1		2%		2%				
<input type="radio"/> Disagree (6)		0		0		0%		0%				
<input type="radio"/> Strongly disagree (7)		1		1		2%		2%	0%	4%	0%	4%
	0	57	0	57		100%		100%	0%	100%	0%	100%

Survey Section 3-3-1: Reasons Not to Accept Full-Time Offer at Internship Firm

QID144 I did not accept a full-time offer at the firm I interned with because I wanted to switch into another service line that was not offered.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		0		0		0%		0%				
<input type="radio"/> Somewhat agree (3)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Neither agree nor disagree (4)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		2		2		67%		67%				
<input type="radio"/> Strongly disagree (7)		1		1		33%		33%	0%	100%	0%	100%
	0	3	0	3		100%		100%	0%	100%	0%	100%

QID133 I did not accept a full-time offer at the firm I interned with because its technological capabilities did not meet my expectations.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		0		0		0%		0%				
<input type="radio"/> Somewhat agree (3)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Neither agree nor disagree (4)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		3		3		100%		100%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	100%	0%	100%
	0	3	0	3		100%		100%	0%	100%	0%	100%

QID134 I did not accept a full-time offer at the firm I interned with because the compensation was lower than other firms.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		1		1		33%		33%				
<input type="radio"/> Somewhat agree (3)		0		0		0%		0%	0%	33%	0%	33%
<input type="radio"/> Neither agree nor disagree (4)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		2		2		67%		67%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	67%	0%	67%
	0	3	0	3		100%		100%	0%	100%	0%	100%

QID135 I did not accept a full-time offer at the firm I interned with because I didn't enjoy the people I worked with.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		1		1		33%		33%				
<input type="radio"/> Somewhat agree (3)		0		0		0%		0%	0%	33%	0%	33%
<input type="radio"/> Neither agree nor disagree (4)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		1		1		33%		33%				
<input type="radio"/> Strongly disagree (7)		1		1		33%		33%	0%	67%	0%	67%
	0	3	0	3		100%		100%	0%	100%	0%	100%

QID136 I did not accept a full-time offer at the firm I interned with because the firm did not provide firm sponsored social events to network with co-workers

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		0		0		0%		0%				
<input type="radio"/> Somewhat agree (3)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Neither agree nor disagree (4)		2		2		67%		67%	0%	67%	0%	67%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		0		0		0%		0%				
<input type="radio"/> Strongly disagree (7)		1		1		33%		33%	0%	33%	0%	33%
	0	3	0	3		100%		100%	0%	100%	0%	100%

QID137 I did not accept a full-time offer at the firm I interned with because the firm was not dedicated to corporate social responsibility.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		0		0		0%		0%				
<input type="radio"/> Somewhat agree (3)		1		1		33%		33%	0%	33%	0%	33%
<input type="radio"/> Neither agree nor disagree (4)		1		1		33%		33%	0%	33%	0%	33%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		0		0		0%		0%				
<input type="radio"/> Strongly disagree (7)		1		1		33%		33%	0%	33%	0%	33%
	0	3	0	3		100%		100%	0%	100%	0%	100%

QID138 I did not accept a full-time offer at the firm I interned with because it has a weak mentoring program or none at all.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		0		0		0%		0%				
<input type="radio"/> Somewhat agree (3)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Neither agree nor disagree (4)		1		1		33%		33%	0%	33%	0%	33%
<input type="radio"/> Somewhat disagree (5)		2		2		67%		67%				
<input type="radio"/> Disagree (6)		0		0		0%		0%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	67%	0%	67%
	0	3	0	3		100%		100%	0%	100%	0%	100%

QID139 I did not accept a full-time offer at the firm I interned with because it does not have a strong training and professional development program.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		1		1		33%		33%				
<input type="radio"/> Somewhat agree (3)		0		0		0%		0%	0%	33%	0%	33%
<input type="radio"/> Neither agree nor disagree (4)		1		1		33%		33%	0%	33%	0%	33%
<input type="radio"/> Somewhat disagree (5)		0		0		0%		0%				
<input type="radio"/> Disagree (6)		1		1		33%		33%				
<input type="radio"/> Strongly disagree (7)		0		0		0%		0%	0%	33%	0%	33%
	0	3	0	3		100%		100%	0%	100%	0%	100%

QID140 I did not accept a full-time offer at the firm I interned with because I did not feel valued and appreciated.

	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All	CIPA	Interns	NIPA	All
<input type="radio"/> Strongly agree (1)		0		0		0%		0%				
<input type="radio"/> Agree (2)		0		0		0%		0%				
<input type="radio"/> Somewhat agree (3)		1		1		33%		33%	0%	33%	0%	33%
<input type="radio"/> Neither agree nor disagree (4)		0		0		0%		0%	0%	0%	0%	0%
<input type="radio"/> Somewhat disagree (5)		1		1		33%		33%				
<input type="radio"/> Disagree (6)		0		0		0%		0%				
<input type="radio"/> Strongly disagree (7)		1		1		33%		33%	0%	67%	0%	67%
	0	3	0	3		100%		100%	0%	100%	0%	100%

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Jennifer Lynn Oliverie

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EDUCATION

Pennsylvania State University- Schreyer Honors College, Smeal College of Business
Bachelor of Science in Accounting
Bachelor of Science in Finance
Master of Accounting

University Park, PA
CPA Eligible December 2016
Dean's List 8/8 Semesters

WORK EXPERIENCE

PwC

Assurance Intern

- Worked within the Asset Management group
- Assisted in planning and audit fieldwork

Philadelphia, PA

June-August 2016

WeiserMazars, LLC

Assurance Intern

- Performed 401K and pension plan audit fieldwork
- Assisted in the preparation of individual and corporate tax returns

Fort Washington, PA

June-August 2014, 2015

LEADERSHIP and ACTIVITIES

Gamma Phi Beta Panhellenic Sorority Member: Alpha Upsilon Chapter

Financial Vice President (2014)

- Managed \$200,000 budget and forecasted budget for the 2014 fiscal year
- Managed all vendor relationships including invoices and payables
- Reviewed 200 member accounts using a cloud based billing service to manage collections and accounts receivables

Homecoming Chairwoman (2013)

- Utilized leadership skills to coordinate the creation of a homecoming float for the annual Penn State Homecoming Parade
- Organized events including the Homecoming Talent Show and the Homecoming Carnival in order to foster school spirit

IFC/Panhellenic Dance Marathon (THON) (2013, 2014)

- Participated in group fundraising efforts resulting in the donation of \$181,577 (2013) and \$238,829 (2014) to The Four Diamonds Fund at Penn State Hershey Children's Hospital to help combat pediatric cancer

University Park, PA

2012 to 2016

Pencils of Promise- Campus Chapter

Treasurer

- Assisted in the founding of the Penn State Campus Chapter during November 2013
- Manage Associated Student Activities Account and oversee all financial transactions
- Plan and participate in fundraising efforts in order to support Pencil of Promise's mission to bring education opportunities to the developing world by raising funds to build schools

University Park, PA

November 2013 to 2015

PwC Challenge Case Competition

Competitor

- Competed with over 5,000 students from 95 colleges and universities to learn about high level tax-policy
- Collaborated in a team of five students to develop and present a solution addressing the taxation of Bitcoins in South America

University Park, PA

September 2014

Centre County PAWS, Inc.

Volunteer-Business Plan

- Collaborated in a team of three students to evaluate various aspects of the organization including industry analysis, target market, competition, marketing, operations, technology, and sustainability in order to deliver a strategic business plan
- Managed all communications between the team and the president of the organization during the engagement

State College, PA

September-December 2013

HONORS

Beta Gamma Sigma International Honor Society- Penn State Epsilon Chapter

Inducted Member

- Recognized as in the top 7% of the junior class of the Smeal College of Business and inducted into membership

University Park, PA

December 2014- Present