ACCOUNTING PRACTICE: AN EMPIRICAL STUDY OF PRACTITIONERS' EXPERIENCES AND STUDENTS' EXPECTATIONS

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ABSTRACT

A number of USA studies have highlighted significant differences between accounting students' expectations of a career in accounting practice and the actual experiences of practitioners. This phenomenon has been described as occupational reality shock (ORS) and it has been suggested that its existence may lead to, inter alia, excessive staff turnover, low morale of those in accounting practice and failure of accounting firms to attract the best graduates. This study examines whether such a gap exists between students' expectations and accounting staff experiences in an Irish university context. The results of a cross-sectional study are presented, compared with results of a similar USA study and discussed.

INTRODUCTION

A number of USA studies have highlighted that individuals entering a career in accountancy might suffer from Occupational Reality Shock (ORS) (cf. Sorensen and Sorensen, 1972 and 1974; Sorensen, Rhode and Lawler, 1973; Aranya and Ferris, 1984; Dean, Ferris and Konstons, 1988; Reed and Kratchman, 1989; Carcello, Copeland, Hermanson and Turner, 1991). ORS refers to the difference between an individual's work expectations established before joining an organisation and the individual's perceptions after becoming a member of that organisation.[1] In these studies it has been suggested that ORS is experienced by those entering the accountancy profession and this may be undesirable. Job-related stress, reduction in motivation, high rates of personnel turnover, lack of individual commitment to the organisation, and failure of the accountancy profession to attract students, have all been related to ORS. To date, no similar study has been undertaken in Ireland.

The objectives of this paper are to review the previous research and to present the results of an empirical study of students' expectations and practitioners' experiences of accounting practice in Ireland. The remainder of the paper is divided into four sections. The next section reviews studies concerned with the identification and consequences of ORS in accounting practice. The subsequent two sections present the methodology and results of the study. Results from a similar USA study are introduced for comparison purposes. The final section summarises and discusses the results, and presents suggestions for further research.

Previous Research

Dean et al. (1988) carried out a longitudinal survey of 172 accountants working either in industry or practice. The study examined the relationship between work expectations before beginning employment and subsequent job experiences. The results provide evidence that, regardless of the organisational setting, new employees' work expectations are not being confirmed by their actual work experience, at least during the first year of employment. In 13 out of a possible 16 'job dimensions' there were significant differences between experiences after one year and expectations before joining. These included job dimensions such as skill variety, feedback from others, supervision and career facilitation. The researchers also provide evidence to suggest that ORS affects an employee's organisational commitment attitudes, career intentions and behaviour. They conclude that (p. 247) 'ORS may result from unmet expectations with respect to professional norms and values, the specific organisational setting, and the specific job content'.

This study also considered the link between unrealised expectations and performance on the job. The hypothesis that a dissatisfied employee will perform at lower levels than a satisfied employee was tested. While the researchers found that ORS may be a significant causal factor with regard to performance on some job dimensions, it is not the case with all. It is suggested that this may be explained, in part, by the need to achieve acceptable levels of performance for job mobility purposes, a suggestion made with reference to the work of Gillespie, Leniger and Kahalas (1976). However, the study does provide some support for the idea that the degree of ORS and the productivity of employees in accounting practice are negatively correlated.

Reed et al. (1989) studied the relationship between ORS and entry-level employee turnover in large accounting firms. They argue that excessive turnover creates considerable costs and is undesirable. Data from 227 practitioners and 237 accounting students was gathered. All subjects were asked to provide information concerning their perceptions of the relative importance of several job attributes. Data pertaining to job satisfaction and turnover intentions was also collected from practising accountants. A comparison of the two data sets suggests that job-related stress, lower job satisfaction, reduced motivation and high rates of employee turnover result from differences between job expectations and job realities. The study provides evidence that the absence of important job attributes, such as opportunities for self-fulfilment or good working conditions, is associated with increased expressions of dissatisfaction and greater intentions to leave.

Carcello et al. (1991) investigated the possible attributes of the accounting profession that may discourage students from choosing a career in accounting practice or may cause those who do to become dissatisfied. The researchers gathered data from 420 students and 403 practitioners concerning the job expectations of accounting students and the actual work experiences of accounting staff. Subjects were asked to respond to 26 statements regarding their perception (students) or experience (practitioners) of accounting practice. There were significant differences between students' expectations and practitioners' experiences regarding the majority of statements. The researchers conclude that these differences make it difficult for the accounting profession to attract and retain good students in accounting practice. They argue that differences between students' expectations and practitioners' experiences are likely to be communicated back to individuals choosing a course of study at university. High levels of ORS may lead to students deciding against accounting programmes at university and against a career in accounting.

Other research has similarly highlighted the existence of ORS. Sorensen and Sorensen (1972 and 1974) and Aranya and Ferris (1984) provide evidence linking unmet professional expectations with job satisfaction and personnel turnover in accounting. Rhode, Sorensen and Lawler (1977) used a longitudinal study to examine the reasons for high rates of turnover in accounting practice. A key finding was that poor communication between those who do the hiring (managers and partners) and those taking up employment in accounting firms exists and is a cause of early employee dissatisfaction and, eventually, personnel turnover.

Albrecht, Brown and Field (1981) surveyed 296 accountants in practice to ascertain attitudes and feelings, and present a framework whereby accounting firms can evaluate the job satisfaction levels of staff members. The researchers maintain that increased job satisfaction can lead to greater productivity and that the lack of job satisfaction is a major cause of high personnel turnover rates, especially among young practitioners. They found that there are a number of areas of the professional life of a practising accountant that could be adjusted and suggested that if appropriate action is taken (p. 66) 'the result can be improved morale, motivation, productivity and reduced turnover'.

Gaertner and Ruhe (1981) conducted research to investigate the problem of job-related stress among practising accountants. The researchers argue that unreasonable levels of job-related stress produces adverse personal and organisational consequences. On the basis of a survey of 193 accountants, a number of causes of stress were identified. The researchers recommend various personal and organisational strategies to combat this. A similar study was conducted by Collins and Killough (1989) where it is argued that lack of job satisfaction, caused by a stressful environment, results in high turnover rates. Based on a survey of 1,200 practising accountants, the researchers suggest a combination of individual and organisational approaches to reduce job-related stress, including providing better communication and fuller feedback about job performance.

METHODOLOGY

Previous research studies provide evidence that ORS is experienced by those who enter accounting practice. These studies have all been conducted in the USA. A number of these highlight undesirable consequences of ORS. This study seeks to identify whether ORS is experienced by accounting graduates who enter accounting practice in Ireland. Two questionnaires were designed to gather information on the differences between the job expectations of accounting students and the actual work experiences of accounting practitioners.[2] The main part of each of the questionnaires contained three major categories of information: job duties and responsibilities; advancement, training and supervision; and personal concerns. Subjects were asked to respond to statements about accounting practice that were developed from previous studies on job satisfaction and from personal experiences.[3]

The sampling frame for the study consisted of accounting students at Queen's University and accounting graduates who had attended Queen's University and were either chartered accountants or were seeking qualification as chartered accountants (practitioners). Only students who were both enrolled on an honours accounting programme and had indicated that they intended to enter accounting practice were included in the analysis. A cross-sectional approach was used. Although this resulted in different individuals providing information on expectations and experiences, the relatively homogeneous populations from which they were drawn, all the subjects having studied accounting at one institution, should ensure that the conclusions are valid.[4]

Questionnaires were completed by students before their first class of the academic year 1992-93. Questionnaires were mailed to former students (now working or having worked in accounting practice) who had completed the postgraduate Diploma in Accounting course at Queen's University during the period 1985-1991.[5] The main part of each questionnaire asked subjects to rate their expectation of (students) or experience of (practitioners) accounting practice. Twenty-six statements were made and subjects were asked to indicate how strongly they agreed or disagreed with each statement. A five-point Likert Scale was used as follows:

Scale Number	Level of Agreement
1	Strongly disagree
2	Disagree
3	Neither agree nor disagree
4	Agree
5	Strongly agree

The responses were analysed using mean ranks and the Mann-Whitney U Test was utilised to test whether the expectations/experiences of the two groups were similar for each statement.[6]

RESULTS

Response Rate

The students' questionnaires were distributed and completed during time allotted for an accounting class. Practitioners' questionnaires were mailed to the known home address of the practitioner at the time they completed their accounting course at the University. These were pre-numbered to enable follow up. Four weeks after the dispatch of the questionnaire a follow up letter and duplicate questionnaire were sent to non-respondents. Response rates are shown in **Table 1.**

The tightly controlled procedure regarding students' questionnaires resulted in a high response rate. The response rate for practitioners was considerably higher than similar studies (cf. Reed et al., 1989; Carcello et al., 1991). That the researcher was known personally to all subjects may have been a reason for the relatively high response rate from

Table 1: Survey response rate

	Students	Practitioners
Number of questionnaires dispatched	357	216
Number of useable responses	357	117
Survey response rate	100%	53%

practitioners. To test for non-response bias, early responses were compared with late responses. On the basis of this test, non-response bias did not appear to be a problem. Over 65% of practitioner respondents were still in accounting practice. Of those who were not, all had at least two years recent accounting practice experience.

Tests of Hypotheses

Previous research provides evidence that ORS is experienced by university accounting students in the USA who later enter accounting practice. Furthermore, studies suggest that this results in adverse consequences for the individual and for the accounting firm. This study seeks to test whether ORS is experienced by accounting students at one Irish university who later enter accounting practice. Twenty-six statements about accounting practice were made and subjects were asked to indicate how strongly they agreed or disagreed with each. The hypotheses tested were:

H_0: The expectation/experience of the two groups regarding statement* is similar.

H_1: The expectation/experience of the two groups regarding statement* is not similar.

(* Each of the 26 statements was tested separately)

Differences between students' expectations and practitioners' experiences will provide evidence of ORS being experienced. The statements covered three broad categories: job duties and responsibilities; advancement, training and supervision; and personal concerns. The statements, grouped by category, resulting statistics from

Table 2: Perceptions regarding job duties and responsibilities in accounting practice

Mann-Whitney U Tests and Means

No.	Statement	p-value	Significant at 1%	Students' expectations Mean	Practitioners' experiences Mean
1	Extensive technical knowledge is necessary to be successful in accounting practice	0.4685	No	3.531	3.431
2	Extensive microcomputer skills are necessary to be successful in accounting practice	0.7670	No	2.888	2.855
3	Excellent verbal and written skills are necessary to be successful in accounting practice	0.00001	Yes	3.518	4.023
4	Excellent interpersonal skills are necessary to be successful in accounting practice	0.00001	Yes	3.699	4.164
5	Accounting practice provides frequent intellectual challenges	0.0739	No	3.567	3.374
6	Accounting practice is an interesting profession	0.3252	No	3.351	3.422
7	Accounting practice provides an important public service	0.00001	Yes	4.036	3.417
8	Accounting practice provides the opportunity to learn a substantial amount about the area of practice in which I am involved	0.038	No	3.699	3.879
9	Accounting practice provides the opportunity to learn a substantial amount about business	0.1340	No	4.056	3.870
10	Accounting practice involves a minimum amount of menial work	0.0002	Yes	2.836	2.474
11	The accounting profession deserves to be held in high regard by the general public	0.0011	Yes	3.763	3.448
12	In accounting practice adequate time is normally provided to complete job responsibilities	0.00001	Yes	3.028	2.427

the application of the Mann-Whitney U Test and means are given in **Tables 2, 3** and **4**.

Job Duties and Responsibilities
From **Table 2** it can be seen that there is a significant difference between students' expectations and practitioners' experiences with six out of the twelve statements in this category (at the 1% level of significance). The first four statements in this section address the skills necessary to be successful in accounting practice. While there are no significant differences regarding the need for both technical skills and microcomputer skills, there are significant differences with verbal and written skills and interpersonal skills. In each of these latter two cases the practitioners' mean is higher than the students' mean. Furthermore, the means of practitioners regarding both of these skills statements are higher than the means of the two statements concerning microcomputer skills and technical ability. This highlights the perceived importance of communication and interpersonal skills by practitioners, and a possible lack of realisation of the importance of these by students. The need to de-emphasise technical and computer skills in accounting education, and increase the emphasis on communication and interpersonal skills, is an emerging issue. This is especially the case in the USA, where this recognition has been a catalyst in establishing the Accounting Education Change Commission.

The next seven statements (numbers 5-11) relate to the possible attributes and benefits of accounting practice. At the 1% level there are significant differences in three cases. In each of these the mean rank of students is higher than that of practitioners. Students' expectations regarding the prestige of the accounting profession, low levels of menial work and the important public service provided by accounting practice are higher than the experiences of practitioners. Statement 12, which is concerned with the adequacy of time to complete a job, also showed a significant difference. Again, the expectation of students is higher than the actual experience of practitioners.

Advancement, Training and Supervision
The divergence between expectations and experiences is greatest in this category, with four out of the seven statements showing significant differences.

As can be seen from **Table 3**, there are differences in the cases of early supervisory experience, the availability of knowledgeable supervisors, treatment as a professional and the availability of good feedback on performance. Students' expectations exceed practitioners' experiences

Table 3: Perceptions regarding advancement training and supervision

Mann-Whitney U Tests and Means

No.	Statement	p-value	Significant at 1%	Students' expectations Mean	Practitioners' experiences Mean
1	In accounting practice we have the opportunity to supervise staff members within two years of beginning employment	0.00001	Yes	3.113	4.034
2	In accounting practice we receive adequate training, including training to facilitate an understanding of business and industry	0.3880	No	3.710	3.534
3	In accounting practice we receive adequate on-the-job training	0.4602	No	3.699	3.701
4	In accounting practice knowledgeable supervisors are available to answer questions	0.00001	Yes	3.429	3.880
5	In accounting practice we are treated as professionals	0.00001	Yes	3.804	3.353
6	In accounting practice engagements are properly staffed	0.6930	No	3.354	3.325
7	In accounting practice we receive timely and constructive performance evaluations	0.00001	Yes	3.399	2.838

regarding the percéption of being treated as a professional and the receipt of timely and constructive performance evaluations. In the areas of early supervisory experience and expectations of knowledgeable supervisors, students' expectations are lower than practitioners' experiences. While unmet expectations may result in dysfunctional outcomes, it has been suggested that where experiences exceed expectations regarding a positive feature of a job, there may be few benefits to the organisation (see Dean et al., 1988).

Personal Concerns

The last category of the questionnaire addresses personal concerns, and it is here that there are fewest differences.

From **Table 4** it can be seen that only two statements have significantly different responses from the two groups. These are regarding contact with the individual responsible for recruitment and the ability to return

Table 4: Perceptions regarding personal concerns

Mann-Whitney U Tests and Means

No.	Statement	p-value	Significant at 1%	Students' expectations Mean	Practitioners' experiences Mean
1	The firm and the firm personnel observe the highest ethical standards	0.0130	No	3.388	3.638
2	Substantial contact is maintained with the individuals responsible for recruiting me	0.0028	Yes	3.235	2.940
3	The firm provides assistance and support in helping staff to pass the final professional examinations	0.1525	No	3.753	3.552
4	When working overtime, we knew when we would quit	0.0294	No	2.994	3.172
5	When working out-of-town, we come home at the weekends	0.00001	Yes	3.232	4.009
6	The firm has a clear, articulated and honoured overtime policy	0.5395	No	3.174	3.051
7	The assignments are relatively stable and predictable	0.0409	No	3.168	3.308

home at weekends when on out-of-town assignments. Students expect more contact from the individual responsible for recruitment than is the experience of practitioners. This difference may cause a feeling of isolation and alienation in an employee. The difference regarding weekend return on out-of-town assignments is a case of surpassed expectations, and, as stated previously, this may be of little value to the organisation.

Comparison with Carcello et al. (1991) Study

A major part of each of the questionnaires used in this study included statements about accounting practice to which subjects were invited to respond. The statements and approach are similar to those used in a USA study by Carcello et al. (1991). The studies were similar, but not identical. For example, the Carcello study surveyed students who were within six months of graduation, whereas the majority of respondents in this study were within 18 months of completing their accounting programmes. The USA study surveyed students (and practitioners) who were attending (or had attended) various universities, whereas this study focuses on one Irish university. However, there are strong similarities. Each of the studies surveyed students who were participating in programmes with accounting as the central subject. Furthermore, all practitioners surveyed had recent accounting practice experience of more than one year.

A comparison of the two studies shows that there are many more significant differences in the Carcello study. Twenty-one out of twenty-six statements show a significant difference compared with twelve out of twenty-six in this study. In nineteen of the twenty-one statements that show a significant difference in the Carcello study, the students' expectations exceed practitioners' experiences. In the vast majority of these cases, the unmet expectation regards a statement that outlines a positive feature of a career in accounting practice. With so many cases of unmet expectations, the possible negative impact of ORS on attitude, commitment and career intention could be considerable.

Table 5 compares the results of this study with the Carcello study. Only statements where a significant difference is identified in this study are shown for comparison purposes. In this study students' expectations exceed practitioners' experiences regarding only seven out of the twelve statements that show significant differences. In five cases expectations are surpassed. If it is the case that only unmet expectations of a positive nature result in negative effects on an accounting firm, as suggested by the Dean et al. (1988) study, then the situation in Ireland may not be as serious as that in the USA. The lower number of statements where a significant difference exists, coupled with the fact that only seven of these have students' expectations higher than practitioners' experiences, suggests a situation with less severe ORS problems. However, the two studies have definite similarities. In each study there is evidence of ORS being experienced, albeit of a more widespread nature in the Carcello study. In ten out of the twelve statements that show a significant difference in this study, the same statements have significant differences in the Carcello study.

Table 5: Comparison with Carcello et al. (1991) Study

		Hyndman Study			Carcello Study		
No.	Summary of statement	Sig. 1%	Students' expectations Mean	Practitioners' experiences Mean	Sig. 1%	Students' expectations Mean	Practitioners' experiences Mean
(a)	**Category: Job duties and responsibilities**						
3	Verbal and written skills	Yes	3.52	4.02	No	4.56	4.45
4	Interpersonal skills	Yes	3.7	4.16	Yes	4.56	4.41
7	Important public service	Yes	4.03	3.42	Yes	4.3	3.52
10	Minimum of menial work	Yes	2.84	2.47	No	2.65	2.63
11	High regard	Yes	3.76	3.45	Yes	4.28	3.89
12	Adequate time	Yes	3.03	2.43	Yes	3.33	2.48
(b)	**Category: Advancement, training and supervision**						
1	Supervision opportunity	Yes	3.11	4.03	Yes	4	4.18
4	Knowledgeable supervisors	Yes	3.43	3.88	Yes	4.26	3.9
5	Treated as professionals	Yes	3.8	3.35	Yes	4.43	3.9
7	Performance evaluation	Yes	3.4	2.84	Yes	4.17	3.08
(c)	**Category: Personal concerns**						
2	Contact with recruiter	Yes	3.23	2.94	Yes	3.19	2.98
5	Home at weekends	Yes	3.23	4.01	Yes	3.51	3.96

SUMMARY AND ANALYSIS

It is argued that ORS is experienced by those who enter accounting practice and may produce serious negative consequences. USA studies provide evidence of ORS in accounting practice and consequences such as excessive labour turnover, low job satisfaction, poor organisational commitment and low productivity are highlighted. Previous to this, no similar study has been carried out in Ireland. This paper provides evidence of a difference between students' expectations and practitioners' experiences of accounting practice in Ireland. It corroborates the conclusions of studies carried out in the USA where such a phenomenon has been termed ORS, although the extent of such appears to be less in Ireland. Drawing on American evidence, it is suggested that there may be undesirable consequences of this and it may therefore be beneficial to manage or reduce the impact of ORS.

This study is limited in several ways. Firstly, the study is restricted to both former and current students who have enrolled for a degree with a significant element of accounting (a relevant degree). To generalise beyond this group may be misleading. However, with an increasing proportion of entrants to the accounting profession in Ireland being relevant graduates, the results of such a study are valuable. Furthermore, it may be that the extent of ORS is less severe among relevant graduates than both non-relevant graduates and non-graduates. This is because relevant graduates are exposed to accounting concepts, techniques and academic staff with accounting backgrounds before entering accounting practice. Unless accounting education and accounting academics are a source of distortion, this exposure is likely to have resulted in some communication to students of the realities of the practice environment. This may result in more realistic expectations. Therefore, if ORS exists with relevant graduates who enter accounting practice, it is probable that it exists to a greater extent with other entrants. A second limitation is that the study utilised subjects who were or had been students at one university. This again restricts the generalisability of the results. Nevertheless, the university environment and the work environment that the subjects experience is not atypical, and valuable insights can be gained. Thirdly, the study does not attempt to research the consequences of ORS in Ireland. Rather, relying on the USA evidence, it suggests possible consequences.

Overall, the empirical study provides evidence of ORS in Ireland regarding relevant graduates who enter the accounting profession, albeit not on the scale that is evidenced in the USA. With almost half of the twenty-six statements covered in the questionnaire there are significant differences between the expectations of students and the experiences of practitioners. In the majority of these cases it is seen that students who enter accounting practice have higher expectations of accounting practice than will be realised in their work experience.

Accounting firms invest considerable resources in attracting, recruiting and training staff each year. While it may be that the structure of accounting practice is pyramidal and requires a large base of juniors and fairly high rates of turnover of newly qualifieds, excessive turnover is wasteful. When job realities fail to meet job expectations, resulting dissatisfaction, and possibly stress, is likely to reduce an employee's motivation and, in severe cases, lead to the employee leaving. In the last 30 years, USA rates of turnover in accounting practice of more than 80% were not uncommon (cf. Grossman, 1967; Kollaritsch, 1968; Capin, 1969; Farris, 1971; Tyra, 1980; Bullen and Flamholtz, 1985). Even in situations where opportunities to move are relatively limited and supply is plentiful, unwanted turnover may occur when key individuals decide to move because of ORS. ORS is undesirable from an individual and accounting practice viewpoint. From an individual viewpoint it may lead to dissatisfaction, stress, lack of commitment to the job and the organisation, and intention to move. The impact of these manifestations from an accounting practice perspective may be considerable. The costs, both direct financial and dislocation, caused by the necessity to recruit and train replacement staff can be high. Low productivity and lack of commitment are likely to result in higher costs, lower profitability and a deteriorating practice image. It is therefore desirable that, as far as possible, the impact of ORS be managed and reduced. Two complementary approaches to achieve a reduction in the degree of ORS are suggested.

One approach entails changes to the educational process. The possible overemphasis in university accounting programmes on technical and microcomputer skills and the underemphasis on developing verbal, written and interpersonal skills might contribute to ORS. Accounting programmes with less emphasis on the former and more emphasis on the latter might be more appropriate. In the USA the recognition of the inadequacies of the traditional, and possibly outdated, programmes of study in accounting for undergraduate students was a major factor in the decision to establish the Accounting Education Change Commission. The major accounting firms provided substantial funding to this body to support its mission of changing accounting education in a bid to improve the quality and quantity of future accounting graduates. No concerted effort of this type has been attempted in the UK or Ireland to date. In addition, it may be that students develop rather naive and unrealistic expectations of accounting practice. The study provides evidence of unmet expectations regarding, *inter alia*, professional standing, the public importance of the service, low levels of menial work, the sufficiency of performance evaluation and the maintenance of contacts with staff involved in recruitment. Some dissemination of knowledge and discussion regarding the realities of the work environment might help to reduce unrealistic expectations. Furthermore, the use of accounting staff internship periods and student placement periods might each contribute to the holding of more realistic expectations by students.

A second, and complementary, approach to achieving a reduction in ORS is to encourage changes in the accounting practice environment itself. Dean et al. (1988) have suggested that some of the negative consequences of ORS might be managed or reduced by either identification, at the interview stage, of potential employees with unrealistic expectations and/or utilisation of job previews during the organisational entry stage. A number of researchers (cf. Gomersall and Myers, 1966; Wanous, 1976; Dean and Wanous, 1983) have found that employees who are given realistic information before joining an organisation have more accurate expectations, and subsequently experience higher job satisfaction. Such an approach may be appropriate in Ireland. Other accounting practice strategies to reduce the unmet expectations of students might lessen ORS. The provision of better and more timely performance evaluation to new entrants to accounting practice is an obvious improvement that appears simply to be the application of good management practice. Similarly, the establishment of realistic time budgets, based on discussion with those involved in completing the job, may reduce the impact of ORS. Furthermore, training regarding time management may have something to offer.

This study provides some evidence of ORS regarding accounting students who enter accounting practice in Ireland. It does not provide evidence of the consequences of such, rather it discusses possible consequences by reference to USA evidence. Being an initial study in the area, there are a number of obvious suggestions for further research. These include: widening the survey base to include more than one Irish university; surveying non-relevant graduates and non-graduates who are considering entering or have entered accounting practice; investigating the consequences of ORS in Ireland; and identifying whether students' expectations and practitioners' experiences change over time. While this study needs to be supported by other studies before firm conclusions can be drawn, it raises questions about the appropriateness of both the education and work experiences of accounting graduates who enter accounting practice.

NOTES

[1] *Other terms for this phenomenon are expectation perception discrepancy and job attribute dissonance.*

[2] *To enable comparisons to be made between the USA and Ireland an approach similar to that used by Carcello et al. (1991) was used. Copies of the survey instruments used in the Carcello study were obtained before designing the survey instruments for this study.*

[3] *Copies of the survey instruments are available from the author.*

[4] *For a discussion on cross-sectional versus longitudinal designs, see Cook and Campbell (1979) and Abdel-Kahlik and Ajinkya (1979).*

[5] *Enrolment on this course is restricted to accounting graduates who intend to enter the chartered accounting profession.*

[6] *The numerical responses to the statements do not use measures that are exact in any numerical sense, but are in effect ranks. Therefore, nonparametric tests are appropriate to test for similarities/differences. The Mann-Whitney U test is a nonparametric analysis of variance test that identifies whether samples are drawn from the same/identical or different/non-identical populations. For a detailed explanation, see Siegel (1956).*

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