

A STATISTICAL APPROACH OF PERCEPTIONS OF MASTER ACCOUNTANCY GRADUATES CONCERNING EARLY CAREER EXPERIENCES

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The article emphasizes aspects regarding the perceptions of master accountancy graduates concerning the chances to find an adequate job at graduation. These preoccupations are relatively recent in the academic studies. The student's expectations are often unrealistic, which causes problems to them and also to the private firms and organizations. From the empirical section results that the students' evaluations regarding their own opportunities to get a job modify as they advance in the programme. Even more, this evolution is influenced by employment during the studies and by the professional experience.

Keywords: higher education, master accountancy graduates, early career experiences

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I. Introduction

The present study is an empirical research intended to analyze the evolution of the perceptions students have regarding the educational programmes they are enrolled in. It is part of a much broader project whose main goal is to assess the quality of the educational process unfolded in the master programme of Audit and Management of Structural Funding at the Babes-Bolyai University. Previous results related to the subject have already been presented (Mare et al, 2011a; Mare et al, 2011b; Popa et al, 2011). These studies concerned a statically situation regarding the first year students. The partial unrolling of the second year of studies allows now for a comparison in the dynamic of some characteristics regarding the perception over the possibilities to find an employment after graduating the academic programme.

In order to achieve the goal of the present paper, the group of master students involved was monitored on their way through the educational programme. To do this, we have applied the same questionnaire in time, at the end of the first year of study and at the end of the first semester of the second year. We have based our research on the idea that if the master programme is efficient and the performance of the professors is good, the opinion of the students should

improve in time. This, because a high quality of an educational process should lead to high value added in the professional life of the students.

As the analysis has a high level of complexity, the paper presents partial results of the study.

II. Literature review

The academic preoccupations regarding the perception over the opportunities to find employment after graduating an academic programme are relatively recent. The application of some quantitative methods concerning the evaluation of this perception starts in the 1990s in the developed countries (Dykhoom and Sinning, 1996; Mangematin, 2000) and in the years 2000s in the emerging countries (Gao and Smyth, 2010, Pema and Mehay, 2010).

It is generally accepted that a student decides to follow a programme for superior qualification (master) in order to get a better job. But there is a gap between the students' expectations and the reality from the labor market. The expectations can often be unrealistic having as a consequence important problems at organizations' level (Phillips and Crain, 1996). The problems can be partially resolved by early employment, during the period of studies (Sellers and Fogarty, 2010).

In particular, in the accounting field, the professional environment imposes relatively strict forming requirements: "education for the accounting profession must produce graduates who have a broad array of skills and knowledge" (Big Eight Firms, 1989 p. 5). For the master graduates, the American Institute of Certified Public Accountants (AICPA) stipulates the main goal of the professional formation, respectively: "technically competent and who possesses the analytical abilities, communication and interpersonal skills, and cultural awareness that will enable them to serve the public in a complex and changing environment" (AICPA, 1992 p. 2).

By taking into account the binding aptitudes and the students' expectations, the organizations and private firms formulates particular aptitudes expected from the students (Mazni and Zamzulaila, 2006).

In this article, we demonstrate that the students' evaluations regarding the possibilities of employment are modified as they advance in the study programme. Furthermore, this evolution is influenced by employment during the period of the studies and by the professional practice.

III. Methodology

The questionnaire was applied on the 60 students enrolled now in the second year of the master programme, twice – once at the end of the first year of study and afterwards at the end of the first semester of the second year of study. Through the questions used, were assessed aspects that could draw a picture regarding the general opinion of the students in respect to the programme.

The present paper presents aspects related to:

- the most important consequence of the programme,
- the proportion in which the programme is considered to influence the finding of a job in the field,
- the status on the labour market.

Beside them, the original questionnaire contained questions regarding:

- the reason for enrolling in this master courses,
- the time considered as necessary to find a job in the field after graduating,
- the field of the bachelor degree,
- different average grades obtained at the end of the bachelor period, at the entrance exam, etc,
- demographic variables.

The data obtained was processed with the help of descriptive statistics, multidimensional data analysis and qualitative econometrics methods. Hereinafter are presented the descriptive results of the three aspects mentioned above.

IV. Results

Bearing in mind the purpose of the present paper, results will be presented further on comparatively, for each of the aspects assessed in the questionnaire.

The most important consequence of the programme was the first aspect evaluated in the questionnaire. As table 1 emphasizes, for the majority of the students, the most important consequence of being enrolled in this educational programme is improving the personal knowledge. However, one can see that opinions have slightly changed in time, the share of this group in the sample diminishing by more than 10%. Has increased the number of students considering that they will be able to obtain a job in accordance with their new qualification. Moreover, almost 4% of the student now estimate they will be able to get higher remuneration, while at the beginning of the analysis process, none of them had chosen this variant.

Table 1. Distribution of the students based on the most important consequence of master programme

	Percentages 1 st year	Percentages 2 nd year
Improving the personal knowledge	67.9	57.7
Getting a job in accordance with my new qualification	32.1	38.5
Obtaining higher remuneration	0.0	3.8
Total	100.0	100.0

Source: authors' calculus

Once with advancing in the study programme, the opinions also improved in what regards the degree in which the students will be able to find a job in the field. On a scale from 0% to 100%, we chose to group the answers into ten equal groups. After the first year (two semesters), the majority of the answers were situated in the range 50% - 60%. This group represented 25% of the answers. Moreover, 46.4% of the students gave values of maximum 50%. And only about 20% of the students considered the enrollment in this programme will help them find a job in the field in a higher degree. In comparison, after three semesters, at the middle of the second year of study, the mode group went up one range, being situated between 60% and 70%. The share of the modal group in the volume of the sample is 22.2%. The level of 50% is now the maximum value for less than 35% of the students. In the same time, this master programme will contribute to a higher extent to getting employed in the field for more than 25% of the students. Figures 1 and 2 present comparatively the results.

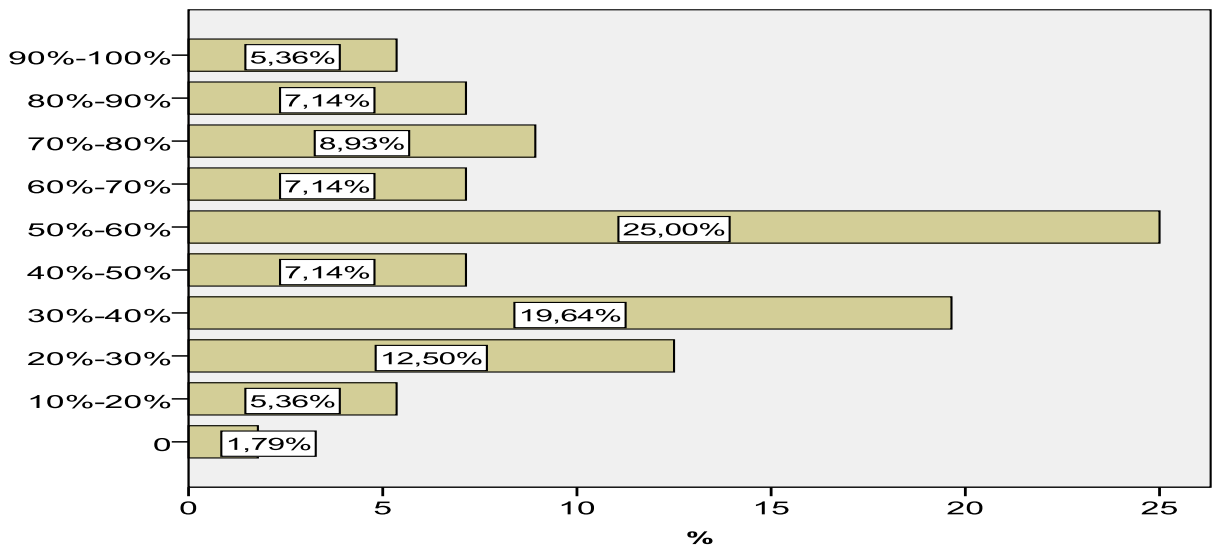


Figure 1. The degree in which the master programme will contribute to finding a job in the field – results after two semesters (1st year).

Source: authors' calculus.

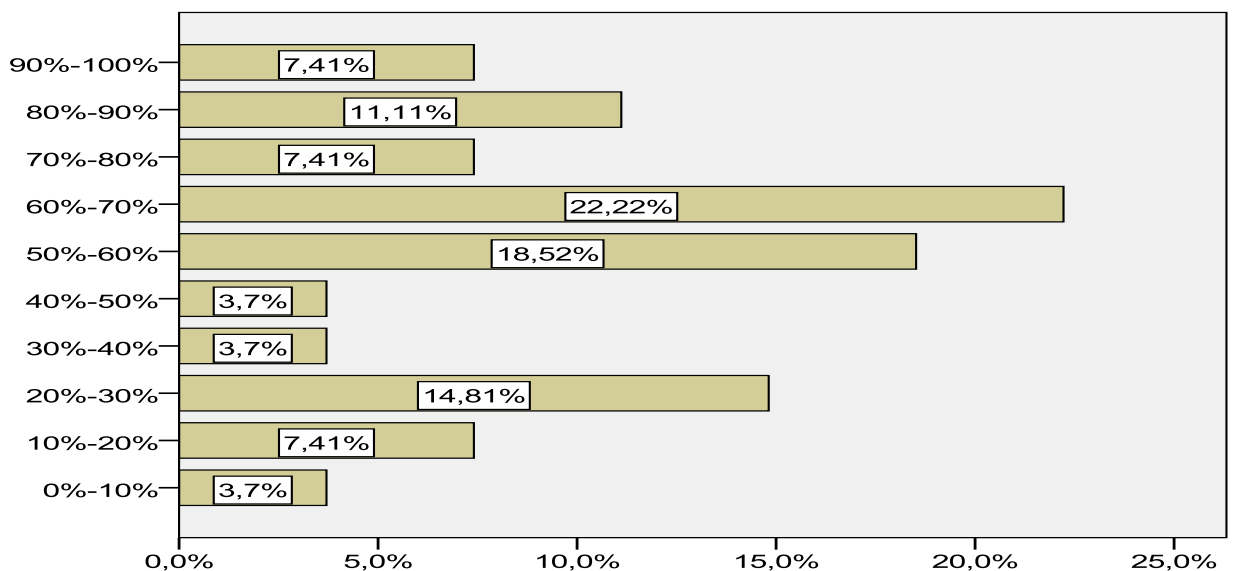


Figure 2. The degree in which the master programme will contribute to finding a job in the field – results after three semesters (2nd year).

Source: authors' calculus.

Table 2. Distribution of the students in accordance with their status on the labour market.

	% 1 st year	% 2 nd year
Not employed	33.33	25.93
Employed, but in other fields than accounting, audit, structural funds	22.81	11.11
Employed in accounting or audit, but not in the field of the master programme	28.07	29.63
Employed in the field of the master programme	15.79	33.33
Total	100.00	100.00

Source: authors' calculus

As the opinion about the contribution of the educational programme to finding a job in the field improved in time, we were also curious to see how the actual status of the students on the labour market evolved. The results show important changes that have occurred. For example, if at the beginning of the analysis one third of the students were not working anywhere, at the end of the studied period, the same share were now being employed in the specific field of the master programme. The percentage of the last group more than doubled, emphasizing a positive effect of the educational programme on the active life of the students on the labour market.

V. Conclusions

As the Results part shows, changes could be seen in the evolution of the perceptions students have related to the educational programme they are involved in. They are more aware about the importance of the new knowledge gained on the labour market. Moreover, the quality of the programme could be seen in the improvements in the students' employment status in relation with the field of interest.

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