

CPA Firms' Hiring Preferences and the 150-Hour Requirement

A. Bruce Caster, Wanda Causseaux, and Courtney Droms

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**Web Appendix**

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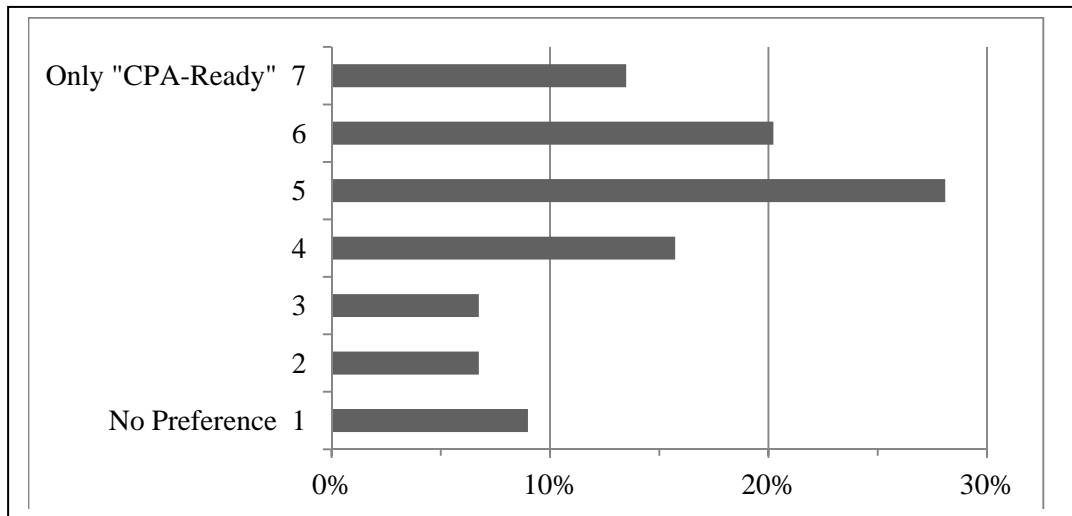


Figure 1. Preference for CPA-Ready Candidates

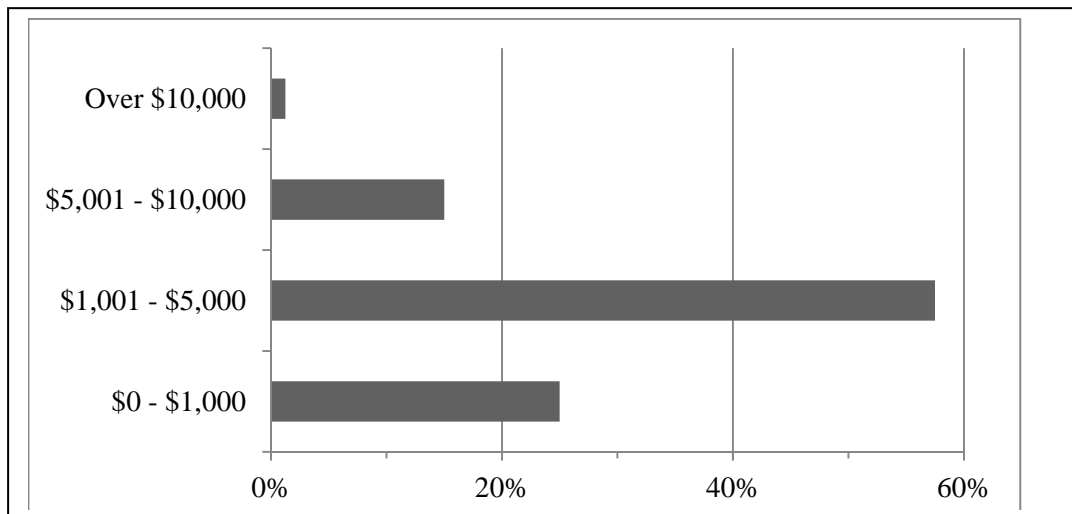


Figure 2. Salary Premium for CPA-Ready Candidates

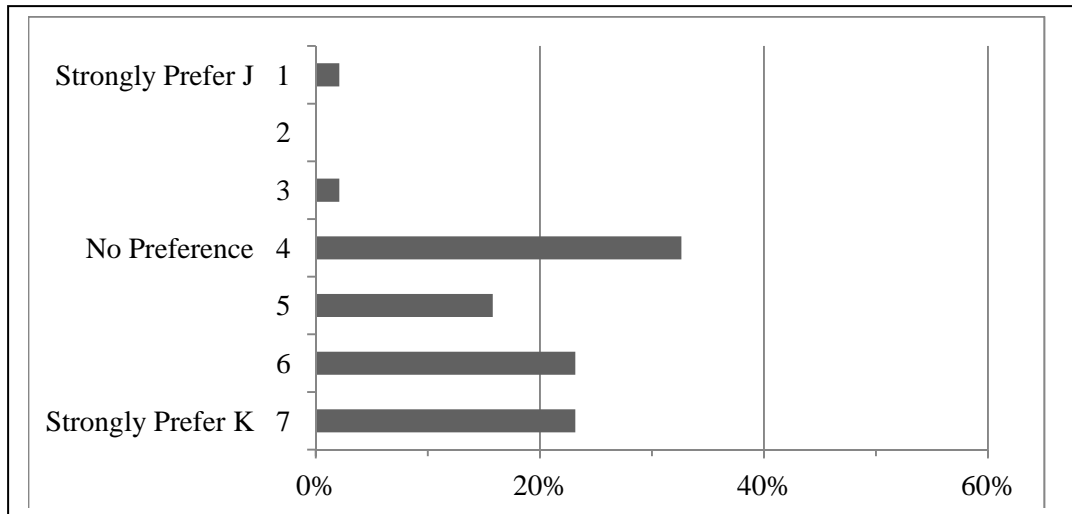


Figure 3. Scenario 1: Hiring Preference

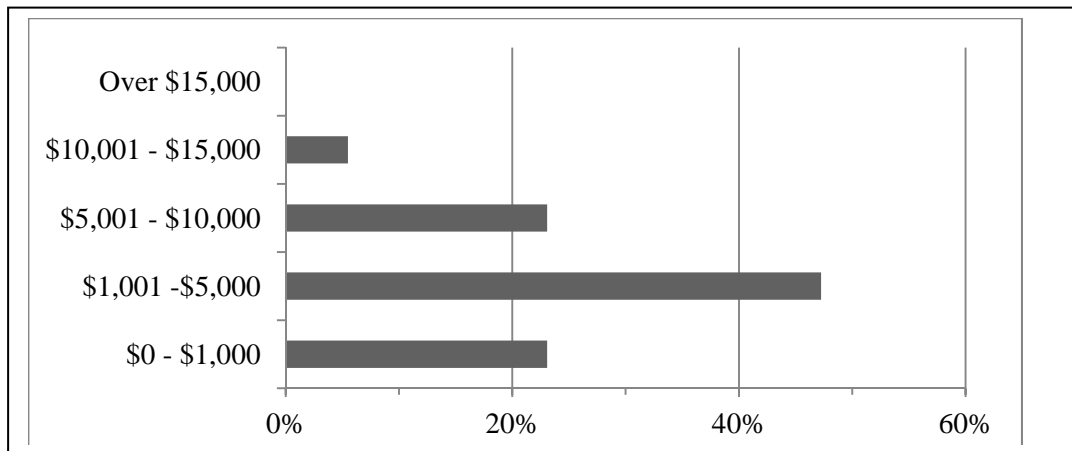


Figure 4. Scenario 1: Salary Premium

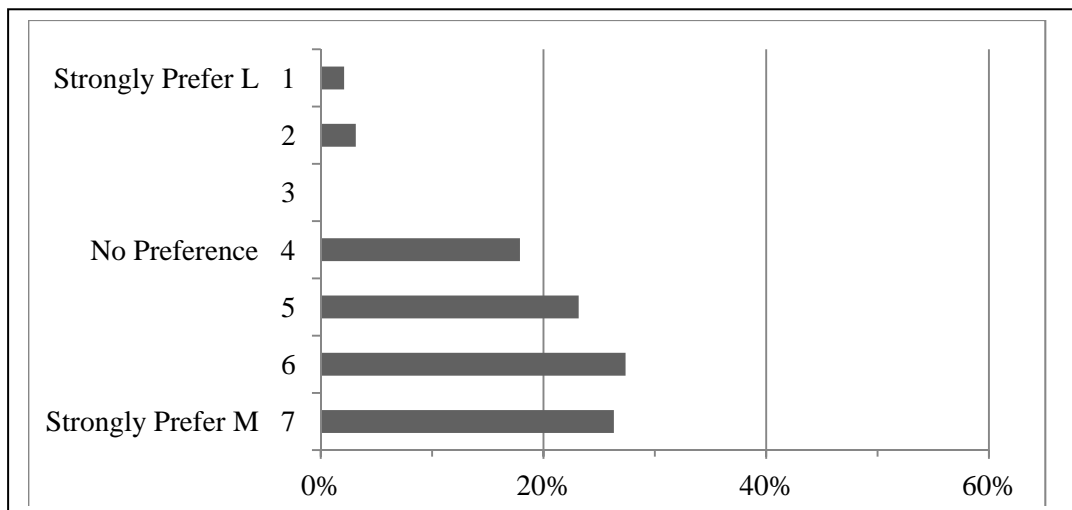


Figure 5. Scenario 2: Hiring Preference

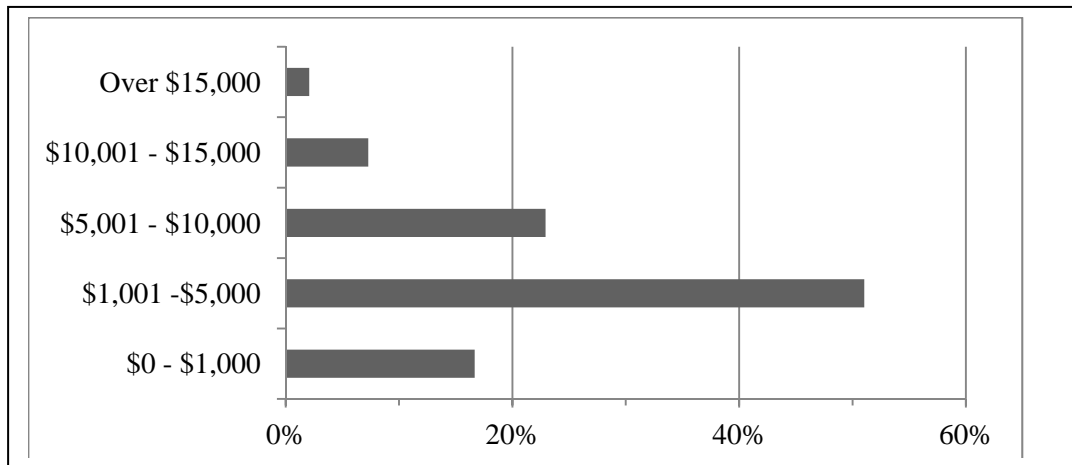


Figure 6. Scenario 2: Salary Premium

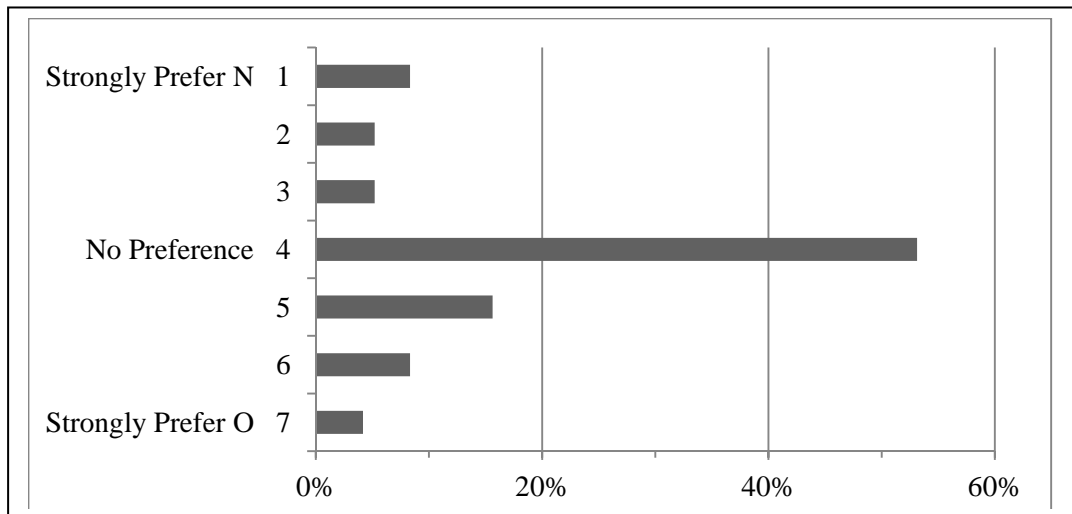


Figure 7. Scenario 3: Hiring Preference

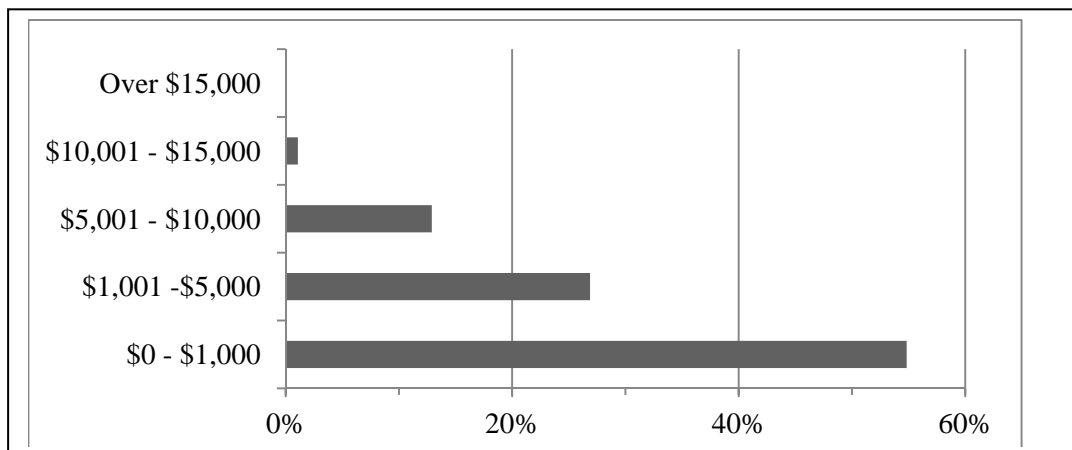


Figure 8. Scenario 3: Salary Premium

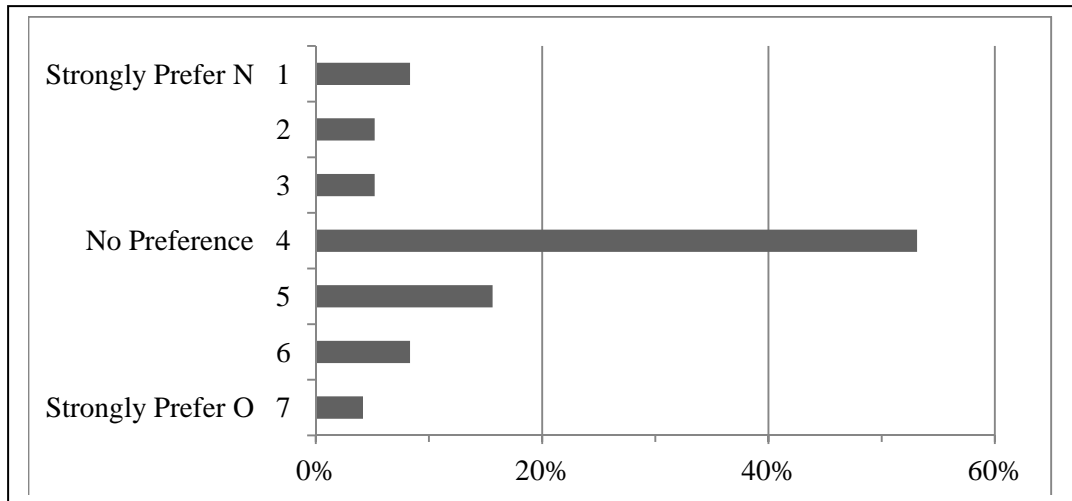


Figure 9. Scenario 4: Hiring Preference

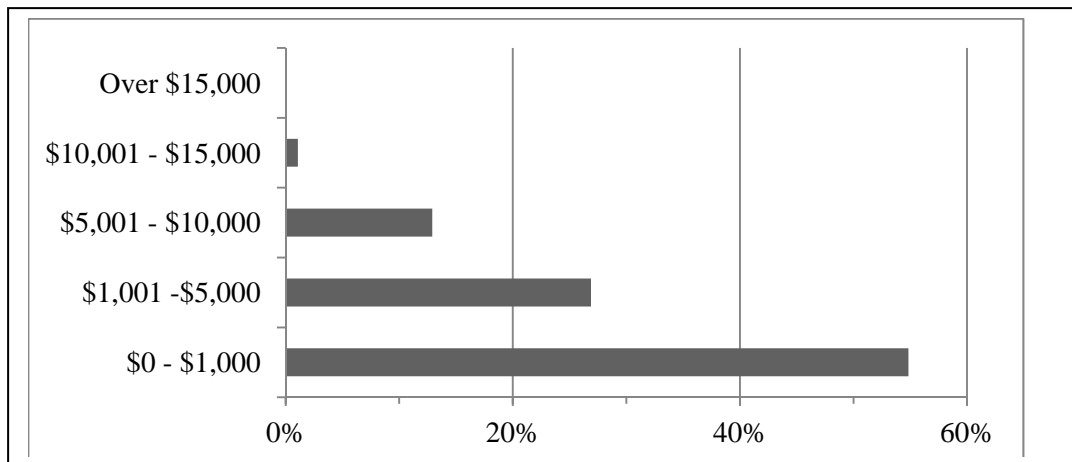


Figure 10. Scenario 4: Salary Premium

Table 1

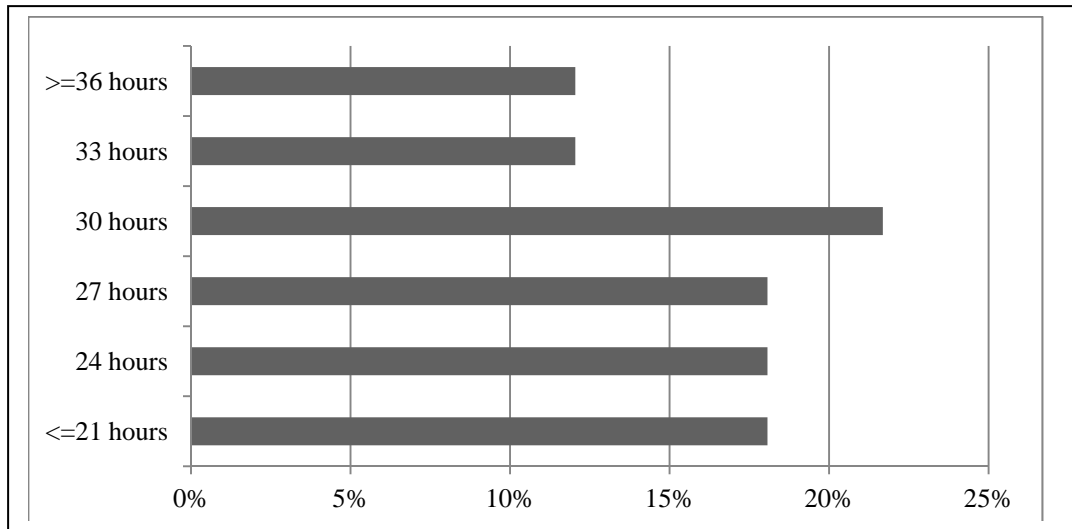
*Correlation Results*

	<u>R<sup>2</sup></u>	<u>p-value</u>
Hiring Scenario 1	+ 0.398	< 0.005
Hiring Scenario 2	+ 0.336	< 0.005
Hiring Scenario 3	+ 0.467	< 0.005
Hiring Scenario 4	+ 0.354	< 0.005

Table 2

*Perceived Likelihood That an Accounting Graduate Has Taken These Courses*

<u>Course Name</u>	<u>Definitely</u>	<u>Possibly</u>	<u>Unlikely</u>
Intermediate I	100%	0%	0%
Intermediate II	100%	0%	0%
Intermediate III	84%	15%	1%
Advanced	49%	47%	4%
Cost	74%	22%	3%
Advanced Cost/ Managerial	25%	63%	13%
Individual Income Tax	94%	5%	1%
Corporate Income Tax	83%	16%	1%
Taxation of Partnerships, Estates, and Trusts	49%	43%	7%
External Auditing	77%	15%	8%
Internal Auditing	23%	54%	23%
Governmental and Not-for-Profit	30%	52%	18%
Accounting Information Systems	60%	39%	1%
Business Law (UCC)	84%	16%	0%



*Figure 11.* Perceptions of Required Accounting Hours