Public vs. Private Accounting: A Guide to Choosing Which Field is Best for You

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PUBLIC VS. PRIVATE ACCOUNTING: A GUIDE TO CHOOSING WHICH FIELD IS BEST FOR YOU

by

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Thesis submitted in partial fulfillment of the requirements for the degree of

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in

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Abstract

Usually the big question among accounting students is whether to work in tax or audit. However, there is a third option. Accounting students may find a career in private accounting a better fit for them. This thesis is designed to discuss the aspects of both private and public accounting, and the opportunities available in each field. Unfortunately, it is difficult to determine which field of accounting will provide a student’s desired lifestyle and will lead the student to his or her ultimate career goal. It was easier for me to decide which field I wanted to pursue after experiencing public and private accounting through internships. The fields of private and public accounting are vastly different. These fields have different education requirements, certifications, working environments, day-to-day schedules, and future career opportunities. In addition to these factors, recruiting for a public accounting firm requires extra involvement, including networking events, summer leadership programs, and internships. Looking back on my experiences through the recruiting process, I hope to provide useful tips for meeting professionals, as well as provide guidance on what to expect during a summer leadership experience and internship. As I was searching for private accounting opportunities, I noticed most positions required previous work experience. I found several opportunities while finishing school to gain the experience employers require once students graduate. I hope that sharing these potential opportunities will encourage students to take advantage of the work experiences available to them while they are still in school. I also hope to clarify, for future students, the requirements for the CMA and CPA certifications, and the value these certifications provide.

I enjoyed both my internship experiences and the opportunities they provided for me to learn about public and private accounting. I hope that by comparing the differences I noticed in these two fields, I can help future accounting students determine which field of accounting they want to pursue and identify the steps necessary for them to reach their ultimate career goals.
Acknowledgments

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Introduction

I had the opportunity to experience both private and public accounting through two separate internships. This paper outlines my observations as I worked in these two distinct fields. Included in this thesis is a review of the requirements and responsibilities of public and private accountants. I have compared these two fields based on daily tasks, work environments, and future opportunities. This thesis also includes a description of the Certified Public Accountant license (CPA) and Certified Managerial Accountant certificate (CMA), and how to qualify for both exams. Lastly, I have included tips for networking, choosing an internship, and a graph outlining the steps necessary to achieve a career in public and private accounting.

What is Public Accounting?

Public accountants prepare and analyze financial documents for an individual or corporation that is required to disclose these documents to the public (Rasmuseen). Public accountants usually work for an accounting firm that provides services such as auditing, tax preparation, consulting, and some other financial services, depending on the firm. The largest accounting firms, referred to as the “Big Four,” consist of PricewaterhouseCoopers (PwC), Deloitte, Ernst & Young (EY), and KPMG. My experience with public accounting was with a smaller accounting firm in Ogden, UT, called Eide Bailly. As a tax intern, my duties included preparing tax returns for clients, scanning tax documents into the system, and contacting clients for missing information. As tax accountants, our responsibility is to ensure the clients’ tax returns are accurate. Clients are interviewed by a partner or manager to ensure all pertinent material was reflected on the individuals’ tax returns. An example of interview questions included inquiring if the client had interest from a bank or investment, had sold and/or bought a home, etc. These questions provide the accountant with crucial information for finding tax credits and preparing an accurate return for the client.
Tax accountants also complete tax returns for businesses and non-profit organizations. I had the opportunity to prepare a basic farm return and assist in entering sales and expenses for a basic LLP company.

Public accountants may also pursue a career in auditing. Auditors usually spend a great deal of time traveling, as they often work at the client’s office. In most cases, the client’s location is in the same area as the auditor’s home office. The home office is where an auditor spends his/her time when not at a client’s location. Auditors are responsible for reviewing a company’s financial documents for accuracy. The responsibilities and opportunities for auditors are occasionally mentioned in this thesis. However, since I participated in a tax internship, my focus will be on the tax side of public accounting.

What is Private Accounting?
Private accountants work within a company by preparing and analyzing documents for the manager or CFO (Rassmusen). These accountants have various job titles, some of which are accounting clerk, controller, management accountant, and chief financial officer. I had the opportunity to experience private accounting as an intern for the Church of Jesus Christ of Latter Day Saints (LDS) church in the financial department of Family History. My responsibilities were identical to a staff accountant and included daily reconciliation of the bank account, daily invoice processing, and month-end reconciliation of all the department accounts. As an internal accountant, or private accountant, my responsibility was to maintain the accuracy of the general ledger (one of the financial records of the company) through daily and monthly reconciliation. Private accountants are commonly assigned additional accounting responsibilities, such as overseeing accounts receivable, managing accounts payable, or processing payroll. During my internship, I was assigned the additional responsibilities of processing accounts payable invoices and paying rent and utilities for the Salt Lake missionaries. The majority of my time was spent processing invoices. This process included checking invoices against the vendor’s contract for accuracy. The invoices were then scanned and coded by another accountant in the department.
Lastly, I approved the invoices for payment using either the Wells Fargo website or the LDS church’s software program.

What to Expect: Day-to-Day Activities of a Public and Private Accountant

The Schedule of a Public Accountant

One of the major differences between public and private accountants is their schedules. Public accounts go through waves of what is referred to as “busy season.” For auditors, busy season is from mid-January through March. For accountants in tax, busy season begins in mid-January and ends April 15th (Big4 playbook, 2015). During these busy seasons, public accountants put in big work days of 10 – 15 hours or more in a given day. These hours fluctuate depending on the size of the accounting firm you choose to work for. At Eide Bailly I worked Mondays through Saturdays clocking in about 60 hours a week. Although long work weeks can be exhausting, I found Eide Bailly made an effort to ease the work load by rewarding employees for their hard work. These rewards consisted of food, work breaks, and even a free massage. The break room was always well stocked with lunch supplies. The firm had everything from chicken salad sandwiches to chocolate covered almonds. Eide Bailly also provided a catered lunch every Thursday and Saturday. In addition, the firm also had activities to break up the long days, such as a continuous bingo game. Each day we would receive an email with several bingo numbers. The first employee to reach bingo received a prize. Other weekly activities included five minute games such as golfing with marshmallows, a paper airplane contest, and a slingshot distance contest with plastic Easter eggs. These activities gave me something to look forward to during the week and it helped me relax while taking a short break from work. Lastly, Eide Bailly provided a free 15 minute massage one day during busy season. After sitting at your desk for 13 hours a day, this perk was especially nice.
Flexible hours may be available at some firms after busy season has ended. These options are rare in the public accounting world, but some do exist.

In summary, public accounting does require long hours. However, most accounting firms are making a special effort to reward employees with perks that help ease the burden of those long days. Part-time employment and flexible hours may be an option, but this is usually only available after you have worked as a full-time employee for several years.

*The Schedule of a Private Accountant*

Private accountants experience a more consistent schedule. The busiest times I experienced at the LDS church were during the month-end reconciliations and the processing of rent and utility payments. Even during my busiest times, I was able to complete all my necessary tasks within my regular 40-hours-a-week time frame. Unlike the schedule for public accounting, the slow days for private accountants are scattered throughout the week instead of after an audit or tax season has ended. The random downtime I experienced was due to a low supply of invoices to process. I found this downtime useful as it gave me additional time to investigate transactions that may have been coded to the wrong accounts for the month-end reconciliation. I also used this time to familiarize myself with the company’s new software in an effort to better utilize the new features. Since my schedule was a consistent 40 hours each week, the LDS church didn’t offer the kinds of rewards Eide Bailly offered. However, private accounting does have its rewards. Every Tuesday and Thursday the LDS church would deliver fresh fruit to the office in an effort to encourage employee health.

A major advantage in the field of private accounting, is the schedule flexibility. I had the opportunity to use a flexible scheduling program called “Flextime” during my internship. This program provides employees with the flexibility to arrange their schedules, within reason, to accommodate their needs. I used flextime occasionally when I took a Monday off of work for a long weekend.
In order to make up my hours, I worked four 10-hour shifts for the remainder of the week. Private accountants have more flexibility when it comes to their schedules since their work does not necessarily have strict deadlines, with the exception of month-end reconciliations. As a result, private accountants may shift their work load and work schedule to accommodate their needs.

In summary, private accounting has busy moments, but the work primarily remains consistent and can be completed within a regular 40-hours-a-week time frame. Private accountants work with some material, such as invoices, that can be postponed for completion. As a result, private accountants have greater flexibility with their schedules, permitting them to take a day off or run an errand according to their needs.

**Whom you Work With**

Public accountants work with a variety of clients. Tax accountants work with many individuals and companies for whom they prepare taxes. Auditors work with a variety of companies as they perform audits. At Eide Bailly, I had the opportunity to interact with over 50 different clients as I contacted them for missing information. My interaction with clients was primarily by phone. However, I had the opportunity to work with a client face-to-face as we met to call the IRS for a missing social security statement. This type of face-to-face interaction is common for high-level managers and partners as they meet with clients to discuss their tax returns. Auditors primarily work with clients face-to-face as they work at the client’s location.

In contrast, the number of people you associate with in private accounting is limited. At the LDS church, I associated with the secretary and fellow accountants from my department. This interaction usually occurred when I had a question or another accountant provided me with a necessary document. The only time I contacted an individual outside of my department or company occurred when an invoice contained errors.
Depending on your comfort level interacting with new people, public accounting allows you to meet and network with individuals and executives who may lead to future opportunities. This is explained in greater detail in the “Future Opportunities” section. On the other hand, private accounting may be the best choice for those who prefer interacting with a smaller circle of individuals.

Requirements for Becoming a Public or Private Accountant

Requirements for Becoming a Public Accountant

Based on my experiences at Eide Bailly and the LDS church, the requirements for becoming a public or private accountant are as different as the fields themselves. Most of the individuals at Eide Bailly have their master’s degrees and CPA licenses. The Uniform Accountancy Act allows individuals without their CPA license to become owners of an accounting firm; however, the act requires the firm to be majority owned by CPA licensed individuals (AICPA, 2012). As the regulation states, an individual without their CPA license and master’s degree can become a firm owner. On the downside, hiring an individual without a CPA license and a master’s degree limits the firm’s ability to expand since the majority of firm partners must be licensed individuals (AICPA, 2012).

This doesn’t mean you have to completely finish your master’s program and pass the CPA exam before applying to work as a public accountant. In the past, accountants were required to complete their master’s degrees before taking the CPA Exam. Now, some states allow students to sit for the CPA Exam after completing a portion of their master’s degrees. These requirements are explained in the “CPA License” section. You may also find the Figure of Requirements section helpful, which includes a diagram that outlines the steps necessary to become a public accountant.
**Recruiting for a Public Accounting Firm**

It is important to get a foot in the door early when recruiting for public accounting firms. The firms often look for future employees at universities. This allows students the opportunity to meet potential employers at casual activities, such as accounting club meetings. One of the accounting clubs offered at Utah State is Beta Alpha Phi. I had never heard of Eide Bailly until I attended one of the Beta Alpha Phi activities. During the activity, an audit partner told us about his firm and life in public accounting. I spoke to the partner after the presentation, and he offered to review my resume. We communicated several times by email as he helped polish my resume. I stayed in contact with this individual, which led me to participating in a summer leadership program (discussed below) and later my internship. The moral of the story is to be involved in school activities. These club events allow you to network with professionals in a stress-free environment, where you can ask questions and learn about opportunities. It is important to make the most of these networking opportunities by talking to the professionals and getting to know them after events. One of the professionals you speak with may even be your boss someday.

**Summer Leadership Programs**

Most accounting firms will select students from universities to attend a one or two-day event referred to as a summer leadership program. This program provides students the opportunity to get to know several of the employees and partners from the firm. The program usually includes a tour of the firm, games, a presentation, and a meal or two. The Eide Bailly leadership program I attended included a presentation about the firm and eating etiquette, a tour of the Salt Lake and Ogden office locations, minute-to-win-it games, and a service project for the local food bank. I found the leadership program was a good indicator of the firm's culture. Each firm has a different atmosphere or mood created by the mixture of the employees’ personalities.
The leadership program aided me in determining if I would feel comfortable working with the other employees at the firm, or in other words, if I fit in with the culture of the firm.

**Requirements for Becoming a Private Accountant**

The minimum education requirement for a private accountant is a bachelor’s degree. In contrast to public accounting firms, companies don’t host summer leadership programs when an accounting position becomes available. I found my internship at the LDS church through the Utah State University career website. Other private accounting positions can be found on websites such as Indeed and Monster.com. I believe the two most important items on your resume are your education level and accounting experience. Education is the golden ticket to a job interview. You need a basic understand of accounting concepts before you are ready to apply your knowledge in the work place. This means that in order to win the job with your charm and wit during the interview, you first need your education.

The second critical item to your resume is accounting experience. Any additional experience you can gain while attending school is an added resume booster. Keep in mind that not all companies require accounting experience for their staff accounting positions. However, if you have already had experience in an accounting position, you are more likely to get the job offer than an individual without experience.

How do you gain experience in accounting? Some of the opportunities available to students while they are in school could include accounting work for the campus bookstore, a local mom & pop shop, or a position as a teaching assistant for an accounting class. These are just a few examples of the many opportunities available. After completing your bachelor’s degree and acquiring accounting experience, you can confidently apply for your dream job with the assurance of a strong resume and accounting experience to set you apart from other applicants. See the figure below for a summary of the steps necessary to become a private accountant.
Future Opportunities

One way to look at the decision between becoming a public or private accountant is the desired future outcome. Your future outcome can be a desired position, such as partner or CFO, or a specific financial income. The good news is that there are many career opportunities to choose from, and the financial compensation in accounting is high. The Bureau of Labor reported a 6% increase in employment among accountants, and the average salary for an accountant in 2015 was $75,280 (BLS.gov).

One attractive future outlook in public accounting is the frequent promotion opportunities. In public accounting, promotions are based on both performance and experience at the firm. The usual chain begins with staff members ranging from 0-2 years of experience; staff members then advance to seniors after 2-5 years with the firm; third, seniors advance to managers after 5-10 years of experience; lastly, managers advance to partners after 10 or more total years of experience with the firm (Stephens, Smith, and Erickson, 2015). This chain of promotion is comforting to those pursuing public accounting because it means they have the opportunity to be promoted three times within their first five years with a firm.

Advancement in private accounting requires patience. Individuals working within a company can only move up to a new position when the position becomes available.
On some occasions, a new position may be created. However, in most cases positions become available when an employee retires or finds new employment. Although advancement in private accounting takes time, an individual can maximize their chances of advancement when a position does become available by receiving a CMA license. The CMA license is discussed in more depth in the CPA vs CMA section. It may take many years to finally move up the ladder for private accountants, but the payoff can be worth the wait. Robert Half, a researcher in accounting salaries, discovered that Chief Financial Officers (CFO) received some of the highest salaries in the accounting profession in 2015; he reports large companies, with $500 million in sales per year, are paying their CFOs within the range of $155,000 - $275,000 a year (accountingedu.org).

The future opportunities within public and private accounting can intermix. For example, it is common for an auditor to become a CFO for a company he/she has spent several years auditing. After several years of experience in a public firm getting to know different clients, an accountant may have the opportunity to receive an advanced accounting position within a client’s company (i.e., move from public accounting to private accounting).

**CPA vs CMA**

*CPA License*

CPA stands for Certified Public Accountant. The National Association of State Boards of Accountancy states “a CPA license is the highest standard of competence for accountants”; passing this four-part test shows the individual has “mastered the elements of accounting” (NASBA.org). The first step in becoming a CPA is determining the state where you wish to work. Each state has unique CPA requirements. The education requirement in Utah is a master’s degree in accounting or business administration from a school certified by the American Assembly of Collegiate Schools of Business (AACSB).
To sit for the exam, you will need to complete 135 semester hours out of the 150 semester hours required. The additional 15 semester hours must be completed following the exam in order to receive your CPA license. An alternative option is completing the equivalent of 36 hours of upper division accounting courses and 23 hours of graduate level accounting courses. These credit hours must also come from a school approved by the AACSB and include courses in audit, tax, management and financial accounting (NASBA.org). For more details on the education requirements for the CPA Exam, see NASBA.org.

As discussed previously, there are many advantages to receiving a CPA license. One benefit of becoming CPA certified is a higher salary. The Robert Half study in 2015 discovered that accountants with a CPA license earn between 5% and 15% more than accountants without a license (Roberthalf.com). In addition to a higher salary, a CPA license also allows advancement within the firm. As discussed in the Requirements section above, The Uniform Accountancy requires a firm to be majority owned by CPA licensed individuals (AICPA, 2012). Due to this requirement, accountants with a CPA license are more likely to advance to a partner position within a firm.

Accounting firms recognize the advantages of a CPA license. As a result, most firms will encourage employees to receive a license by offering special perks. These perks may include payment for the test fee, study material, and/or a bonus once the test is completed. This bonus is dependent on the size of the firm you work for. Small firms may not offer this bonus, but the average Big Four firm will pay $5,000 if you pass the CPA in your first year of employment (Stephanie, 2015). Eide Bailly is not considered one of the Big Four firms. However, the firm still offers incentives for employees to pass the CPA exam. Eide Bailly offers a $2,500 bonus to employees who pass the CPA exam within the first year of employment. The firm also provides funds of either $1,500 toward the costs of CPA review and exam fees, or full payment for the Becker CPA review materials (eidebailly.com).
Whether you receive your CPA license in order to receive a higher salary, more opportunities for promotions, or a bonus from your firm, the CPA license is worth the effort.

**CMA Certificate**

CMA stands for Certified Management Accountant. Passing this two-part exam is valuable for private accountants as it “demonstrates competence in financial planning, analysis, control, decision support, and professional ethics” (imanet.org). In order to be eligible for the CMA exam, you must become a member of the Institute of Management Accountants (IMA) organization. You can join IMA by visiting the website imanet.org. The fee is $230 for individuals 33 years old and older, and $155 for individuals under the age of 33; students can receive a membership in IMA at a discounted rate of $39 (imanet.org).

The education requirement for the CMA exam is a bachelor’s degree from an accredited university (imanet.org). This bachelor’s degree does not have to be in accounting. In addition to a membership in IMA and a bachelor’s degree, CMA candidates must also complete two continuous years of work experience in management accounting. This requirement can be completed before taking the exam or up to seven years after passing the exam (imanet.org). The last requirement for the CMA exam is signing the IMA Statement of Ethical and Professional Practices. The statement is a commitment to the ethical practices of being honest, fair, objective, and responsible (imanet.org).

One of the advantages to receiving a CMA certificate is the potential for a higher salary. According to the Institute of Managerial Accountants, individuals with a CMA certificate earn 61% higher total compensation than accountants without a CMA certificate (imanet.org).

Just as firms offer incentives for employees to receive a CPA license, some companies offer incentives for their employees to receive a CMA certificate.
The LDS church offered free CMA study courses, payment for the CMA test fee, and payment for a percentage of study materials. The LDS church didn’t offer a bonus once the CMA test was passed.

**Why Internships are Important**

A firm or company that is the best fit for one person, may not be the right fit for another. My internship experiences were the key elements that helped me determine which field of accounting I wanted to pursue. Internships allow you to complete real projects with the company’s systems, work with other professionals, and gain accounting experience for your resume. An internship is an opportunity to see what it is like to work for a particular company or firm. You get to test the waters before diving into a career.

There are several reasons why an internship is helpful. First, an internship allows you to experience the workload and projects you will encounter as a full-time employee at a particular firm or company. Completing tax returns, audits, reconciliations or other tasks may help you determine if you would enjoy a full-time career in the field or should pursue a different route of accounting. I found my internship beneficial because the experience allowed me to work during busy season. Now I feel better prepared to enter the work place after graduation. My career won’t be a surprise, because I already experienced a busy season and know the types of projects and workloads I will encounter at Eide Bailly. Experiencing the types of projects and workloads associated with a company or firm can help you determine if the career path you are pursuing provides the work-life balance that best fits your lifestyle.

Second, it is especially important to get to know the professionals you work with during an internship. These individuals may be your future coworkers. You will be spending eight or more hours a day working with these professionals. As a result, it is important to determine if your personality fits or “clicks” with the other individuals working at the firm or company. You won’t “click” with everyone, but getting to know the company or firm culture can help you determine if you would enjoy working there.
Lastly, an internship provides you with experience in the field you are interested in. Even if you don’t work at the company where you completed your internship, you can still put that internship experience on your resume. As previously discussed, extra accounting experience can bump your resume to the top of the hiring stack.

To summarize, an internship allows you to experience the type of workload and projects completed by regular employees. Second, an internship is a networking experience and an opportunity to get to know your potential future coworkers. Lastly, the experience within your field of interest will boost your resume, which can provide future opportunities.

**Tips for an Internship**

Keep your eyes open for opportunities. Instead of accepting the first job you encounter for the summer, consider using your break as an opportunity to gain accounting experience. Although some internships must be completed during the school year, other internships can be completed during the summer break. Next, carefully consider your internship opportunities. Choose to complete your internship for a company you are genuinely interested in, and make sure all your work is your best work. Providing quality work is important because most companies reward hardworking interns with job offers. In fact, according to a LinkedIn study, accounting is the number one industry in hiring interns for full-time positions with 31% receiving job offers in 2014 (LinkedIn, 2014).

Think of your internship as a test drive for you and the employer. You have the opportunity to see what the firm is like, while your employer can assess your work. Pay attention to how you feel during and after the workday. Does the day go by fast, or are you watching the clock? Do you come home frustrated, or are you able to leave work problems at work? Note that you will have good days and bad days. I found it helpful to determine if a firm or company was the right fit for me by asking myself the following three questions:
1. Am I happy here?

2. Do I enjoy the kind of work I am doing, and the people I have had the opportunity to work with?

3. Do I feel accomplished at the end of the day?

**Conclusion**

You will find the most success in a career you enjoy (Boehm and Lyubomirsky, 2008). As a result, consider the flexibility you want in your future schedule, the work environment you thrive in, and the ultimate position or salary you want in 10 or more years. For those who want a regular 40-hours-a-week schedule with flexible hours, private accounting may be the best choice. However, if you want a career that allows you to meet new people and receive promotions based on your time and experience at the firm, public accounting may be the best choice. Whichever field you choose, you will need at least a bachelor’s degree. Public accountants are strongly encouraged to earn a master’s degree and CPA license. Private accountants can increase the likelihood of receiving a promotion by earning a CMA license. Recruiting for a public accounting firm usually begins with a summer leadership program, followed by an internship. To receive a position as a private accountant, you can apply for positions through job websites. To increase your chances of receiving a position, you can gain experience working for small companies while finishing school. There are benefits to both public and private accounting. The key is to choose a career that best suits your desired lifestyle and will provide the right opportunities for you in the future.
Bibliography


Reflective Writing

To future researchers:

Researching your interests is an opportunity to not only help others, but also learn about yourself. I think the key to having a positive research experience is to have a purpose behind your research. What are you curious about, and how can finding the answer help you and others? As an accounting student, I was struggling to decide which field of accounting to pursue after graduation. Then I realized documenting my experiences and researching differences between the two career paths would help myself and others make this difficult decision. Having a purpose behind my thesis gave me direction. I wanted my thesis to help others decide which type of accounting career would best suit them. This purpose lead me to compare and research differences in public and private accounting that would affect an individual’s work experience and work-life balance.

Next, choose a mentor and gather support from family and friends. I chose Chad Simon and Shannon Peterson as my mentor and committee member because I knew their strengths in grammar and writing would compensate for my weakness. It is also important to have supportive friends and family who encourage you. A strong team to review, and revise your thesis will ensure your research is clearly explained and easily understood.

Third, make journal entries while completing your research or experience. This is one tip I learned the hard way. I completed my first internship during the spring semester and my second internship during the summer. I thought I would remember all my experiences from both internships, but unfortunately memories fade quickly. Even a few sentences about your research or experience each day will provide you with additional ideas and points to include in your thesis. If I could go back in time, I would have recorded even the small things I noticed each day. This additional information would have been helpful for providing additional details in my thesis.
Fourth, I highly recommend working on your thesis over the summer. Without the stress of school, it is easier to complete large portions of your thesis within a shorter amount of time. I found that I had more time for studying and socializing during the school year, because I had a rough draft of my thesis already done. I realize writing a thesis over the summer is not possible for some researches. However, if you can compile a few pages based on the research or experience you have had so far, this will greatly relieve your workload when school begins in the fall.

Fifth, take advantage of the resources available through the university. During Research Week, the university provides training sessions about creating a poster or Power Point presentation, and how to be an effective presenter. I found the information provided at the training not only useful for my thesis presentation, but also for future presentations throughout my career. I felt more confident presented my thesis, because I knew how to create a Power Point that would look organized and professional. The writing lab is another useful resource to help you review your thesis. I had read my thesis so many times I began to miss small errors or missing words. My mentor suggested taking my thesis to the writing lab. The students working at the lab helped me recognize grammatical errors and the sentences that needed to be restructured.

In conclusion enjoy your research experience. I commemorate you for taking advantage of this opportunity to enhance your learning and expand your college experience. I recommend beginning your research with a purpose in mind. Second, choosing a mentor who will compensate for your weaknesses and gather support from family and friends. Third, make journal entries every day during your research or experience. Fourth, plan your time wisely. I found it beneficial to work on my thesis over the summer in order to alleviate my workload during the school year. Fifth, take advantage of the resources available through the university. The training sessions during Research Week and the writing lab were both helpful resources I used.
Author Biography

Katelyn Nelson grew up on a Farm in Corinne, Utah. She gained an interest in accounting while in high school attending a basic accounting course. Katelyn is passionate about the accounting program at Utah State and has enjoyed the opportunity to promote the Masters in Accounting program as an ambassador. She has also traveled to Europe with the Huntsman Scholar Program and Go Global program. In her spare time, Katelyn enjoys boating and riding four wheelers with her family. After graduation, she will begin working as a tax accountant for Eide Bailly in the Salt Lake City office. Katelyn also plans to receive her CPA license and raise a family with her husband Jeff.