

Is it Time to Assess the Impact of Recruitment Advertising on the Accounting Profession?

Adrian France

Waikato Institute of Technology
Phone: +64-(0)7-834 8800 ext 8519, Mobile: +64-210650554, Fax: +64-(0)7-834 8802
Email: Adrian.france@wintec.ac.nz

Accepted 14th April 2012.

Job recruitment advertising provides information to the potential applicant. The potential applicant reads recruitment advertising and is potentially influenced by the content. The advertisement may provide messages about the position, occupation, or organisation. This paper reviews job recruitment advertising specifically discussing recruitment theory, theory of what information job advertisements provide, and empirical results of job advertising studies. Only a few disciplines of recruitment advertising appear to have been studied and studied superficially at limited levels. This paper concludes that the impact of recruitment advertising needs to be further researched in the area of accounting.

Keywords: recruitment, advertising, image, accounting

Introduction

An approach to identify what individuals need to know for a particular job or profession, is to look at job advertisements (Leitheiser, 1992), also known as recruitment advertisements. Job advertisements provide a 'rich source of data about the profession and the knowledge, skills and competencies wanted by employers' (Kennan *et al.*, 2006). The skills and competencies are stated in the adverts for potential applicants, including graduates, to view. The information on the job requirements provides a description that allows applicants to make a decision as to whether they have the required skills and thereby apply for the job position.

Importantly, the potential applicant reads recruitment advertising and is potentially influenced by the content. The individual may choose to apply for the position given a positive description of the position or firm. In addition, the advertisement may provide information regarding the occupation, thus positive or negative descriptions of the occupation may be provided. Individually the person may gain an understanding of the occupation through descriptions in the advertisement. With the advertisement reaching a wide audience, an occupation may gain particular appearances.

The motivation for this paper developed from the large body of literature that identifies the role of the accounting occupation as having particular characteristics. Those in the accounting occupation are stereotyped with particular characteristics. There are also references (Smith and Briggs, 1999) that accounting may not be attracting individuals to the profession. There is a need to understand where the

stereotyping and negative connotations arise and what is being conveyed in recruitment messages.

A review of the research literature surrounding recruitment advertising was conducted with the aim of identifying the messages that are conveyed in recruitment advertising. Unlike previous reviews that examine employee recruitment, this paper specifically reviews recruitment advertising. This review is not an attempt to provide a comprehensive review of recruitment literature. Instead, this paper is concerned with the messages conveyed in recruitment advertising. An initial search of literature using the available databases provided few results using the keywords 'job' 'advert?'. The search was reapplied using the keywords 'recruitment' and 'advertising'. Traditional databases of Proquest and EBSCOHost were searched, as well as the contemporary search engine Google Scholar. Any pertinent results that did not have full papers were made available through interlibrary loan requests. Papers in the reference sections were also reviewed. A qualitative and interpretive approach has been applied. The themes that emerged from the review were papers that addressed the information in advertisements, and also papers addressing advertisements of particular occupations.

This paper reviews job advertising, specifically discussing recruitment theory, followed by recruitment advertising theory, and information inside recruitment advertisements. The paper then discusses the recruitment advertising of occupations before concluding.

Recruitment Theory

The aim of traditional theory of recruitment is to recruit individuals that fit or match with the job (Macky and Johnson, 2004). The best employees are those that fit best to the job. Fit includes the knowledge, skills, and competencies to suit the particular job position. In a broader view of the traditional theory, fit is defined as the suitability of the applicant for the organisation that includes the goals and values matching those required to be successful in the organisation (Chatman, 1989; Montgomery 1996). A more recent approach has been to recruit individuals with flexibility and adaptability for a future orientation or change from the present. Thereby individuals will be able to adapt to new roles or jobs that emerge with the changes in organisations.

Organisations compete with other organisations to attract the best candidates and potential employees also seek and select organisations to work for that are suitable for the individual. The process of recruiting individuals and individuals searching and applying for suitable positions is referred to as the matching theory of recruitment (Macky and Johnson, 2004). The matching theory of recruitment requires potential employees to know that a firm is recruiting, so that potential applicants may know the qualities sought after by the employer, and that potential candidates are motivated to apply.

The process of recruitment can be envisaged as a number of decisions that begin with determining recruitment responsibility and objectives, and conclude with evaluating the method and summarising the recruitment plan (Macky and Johnson, 2004). Selection of the recruitment method and the recruitment message are two key decisions.

Recruitment methods may comprise campus job fairs, media advertising, use of recruitment agencies or search consultants, electronic recruitment, employee referrals and internal recruitment. However, "the most commonly recognised recruitment method is the advertisement" (Heraty and Morley, 1998) and a large proportion of organisations use media advertising (see Wooden and Harding, 1998; Ryan, Gubern, and Rodriguez, 2000; Marsden, 1994), also known as press advertising. Some industry sectors may also recruit from outside the organisation more so than other sectors (Cappelli, 1995). Recruitment practices may also vary by country (Heraty and Morley, 1998).

Recruitment Advertising

Research on employee recruitment has increased in recent years (Breaugh, 2005) with some reviews indicating where the gaps in recruitment research are, for example Breaugh (2005) and Breaugh and Starke (2000). However, less literature and research exists for recruitment advertising than the general topic of employee recruitment. The following section reviews recruitment advertising with a table at the end of this section to provide the reader a quick reference.

Electronic recruitment has been a recent development and has been rapidly growing in popularity (Kim, and O'Connor, 2009). However, some occupations have not adopted this latest recruiting medium (Raschke, 2003).

Searching on the internet appears more prevalent when conducting general job searching, that is, for the applicant to understand what is on offer elsewhere (Feldman and Klaas, 2002). Job hunting on the internet is also more likely when the geographical scope of the job hunt is wide, when a major salary increase is desired, and when small and large firms are being considered (Feldman and Klaas, 2002).

Ryan *et al.*, (2000) indicate marketing communication can be in direct forms such as advertising for products, or indirectly such as messages communicated in recruitment advertising. Recruitment advertising also appears to be adopting the style and approach of consumer advertising (Courtis, 1989); though, "recruitment advertising has more information to convey to the reader than commercial or product advertising" (Ryan *et al.*).

Individuals have been found to react to recruitment advertising, for example see Thorsteinson and Highhouse (2003). Experiments were used to assess the organisational attractiveness given varying messages in recruitment advertising (Thorsteinson and Highhouse, 2003). The results showed that advertisements framed in terms of the potential benefits from applying are viewed more attractively than advertisements that are framed in terms of the potential losses from not applying. More information provided in advertising has been found to be viewed as more attractive than advertising with less information (Allen *et al.*, 2007; Barber, and Roehling, 1993) and advertising is also viewed as more credible (Allen, *et al.*, 2004). Advertising that contains more specific information about a position also increases applicant's interest (Roberson, *et al.*, 2005). Job applicants pay more attention to specific than to general information (Barber, and Roehling, 1993) and the less an applicant processes the advertisement, the more attention the applicant pays to non-job related cues such as font size (Jones *et al.*, 2006). Also, recruitment advertising has been shown to influence organisation attractiveness by including descriptions of salary, location, human resource systems, value statements, and position scarcity (Barber, and Roeling, 1993).

Recruitment advertising allows messages to be conveyed and, as such, increase attractiveness to the potential applicant, or mitigate negative organisational images. Van Hove and Lievens (2005) have found that organisational attractiveness increased significantly when negative publicity or word-of-mouth was followed by recruitment advertising. The research method of the study was an experiment with students as participants, and results may have limited generalizability.

Terpstra (1996), among others, argues that recruitment sources have a significant link to employee performance, turnover, satisfaction, and commitment. A review by DeWitte (1989) found that labour recruited by advertising had a higher turnover than other recruitment sources such as recommendations by existing employees. DeWitte(1989) accounts for the different turnover rates using the better information hypothesis that suggests recommendations by existing employees provide better and more realistic information about the job position and organisation than other recruitment sources. Individuals recruited from sources other than direct applications are also considered to lack realistic job information (Williams *et al.*, 1993).

Individuals frequently lack information about job and organisational attributes (Breaugh, and Starke, 2000). Maurer *et al.*, (1992) found job applicants lacked information while Breaugh and Billings (1988) argue that information is frequently presented as too general such as 'salaries are competitive'. Barber and Roehling (1993) suggest that applicants view the lack of information provided by organisations as an indication of sloppy, and uninterested recruiting practices.

Better informed candidates would be better able to assess their own suitability for the job and the retention rate may be improved if individuals have accurate job information during the recruitment process (Wanous, 1992). Therefore an employer should be particularly concerned whether applicants have an accurate perception of what a job entails (Breaugh and Starke, 2000).

Heraty and Morley (1998) make a number of references to line managers given greater responsibility and involvement of human resources and recruitment than in the past. As line managers are aware of the needs of the vacant job position, one could hypothesise that with more involvement in the recruitment process the information made available in the reporting of recruitment advertisements would be more accurate. This hypothesis is yet untested.

Ryan *et al.*, (2000) investigated the marketing characteristics of recruitment advertising in one popular UK newspaper on a single day. From 67 separate recruitment advertisements, the job description in the advertisements appeared brief and technical. Sixty five percent of the advertisements indicated technical language as used in formal job descriptions. After reviewing recruitment message literature Breaugh and Starke (2000) found that recruitment messages are more attractive when the message is written vividly and the message is concrete. Barber and Roehling (1993) also find that applicants pay more attention to specific rather than general language. Recruiters lag behind potential applicants of what is included in advertisements as Mathews (1998) finds that the content of recruitment advertisements does not contain all that job-seekers require.

The required skill set sought by recruiters could comprise soft skills or hard skills. Soft skills are viewed as the flexibility and adaptability skills as would be expected in the flexible theory of recruitment, and hard skills are the skills required to undertake particular tasks that would be likely to occur in advertisements of a traditional recruitment approach. Gallivan *et al.*, (2004) found that though firms require soft skills, recruitment advertising continues to focus on hard skills.

The literature review by Breaugh and Starke (2000) was extensive and indicated that while the amount of research on recruitment has increased over time, there is a gap in our understanding of how recruitment specifically affects job seekers. This current paper confirms Van Hoyer and Lievens (2005) comments that there has been little research into recruitment advertising content. "almost no research has studied publicity as a recruitment related information source" (Van Hoyer and Lievens, 2005,) and there is "no widely accepted method to classify or quantify the language used in recruitment documents" (Backhaus, 2004,). Only a handful of studies have investigated the classification of recruitment messages. Through content analysis Backhaus (2004) analysed recruitment messages of internet recruiting. Results suggested that "there are norms within industries that establish appropriate ways to describe and market themselves" (Backhaus, 2004,). The use of recruitment methods also varies with occupation (Marsden, 1994; Wooden, and Harding, 1998).

Table 1. Effective Recruitment Advertising

Study	Results	Recommendations
Allen, Mahto, and Otondo (2007)	More information position more attractive	Provide specific info. in advertisements
Allen, Van Scotter, and Otondo (2004)	More information advertisement viewed more credible	Provide specific info. in advertisements
Backhaus (2004)	No accepted method of analysing advertisements	Provide model of analysing advertisements
Barber and Roehling (1993)	Specific info. provides more interest than general info.	Provide specific info. in advertisements

Table 1 continues

Breaugh and Billings (1988)	General messages prevents informed decision making	Provide specific info. in advertisements
Gallivan, Truex, and Kvasny (2004)	Hard skills requested in ad, though soft skills also required	Include hard and soft skills in advertisement
Mason and Belt (1986)	Specific info. rather than general info. increases interest	Provide specific info. in advertisements
Mathews (1998)	Applicants require more info.	Provide additional info.
Robertson, Collins, and Oreg (2005)	Specific info. rather than general info. increases interest	Provide specific info. in advertisements
Ryan, Gubern, and Rodriguez (2000)	Advertisements are brief and technical	Use informal language
Van Hoye and Lievens (2005)	Negative publicity mitigated with positive recruitment advertising	Negative publicity can be softened with recruitment advertising
Yuce and Highhouse (1998)	More information position more attractive	Provide specific info. in advertisements

Recruitment Advertisement Information of the Profession

Abbott (1988) refers to the accepted body of knowledge of a profession as the profession's jurisdiction. The profession's jurisdiction or common body of knowledge has been the focus of studies that use recruitment advertisements to identify the knowledge and skill mix desired or required by employers. The recruitment advertisements "bluntly state necessary and desired employer requirements from candidates" (Cullen, 2004). Kennan *et al.*, (2006) reviewed the extensive literature of library and information systems (LIS) advertisement studies and collected data for a snapshot of Australian recruitment advertisements with a comparison of Australian and United States of America LIS advertisements. In addition to concluding that recruitment advertisements provide a source of data for requirements of employees, Kennan *et al.*, (2006) concluded that the analysis of the semantics of advertisements also provides a rich source of data about the profession. Kennan *et al.*, (2006) also concludes that there are variations over time and internationally and the variations can be interpreted as "reflecting variations in the persona of a profession, as it ceaselessly works at developing and maintaining its identity in different and technological contexts". This perspective of recruitment advertisements reflecting the profession is reinforced with studies that find people read recruitment advertisements even if they are not looking for a job as the advertisement provides insight into the employment environment (Rafaeli, 2006).

As a means of gathering information on the current skills and practices required of applicants, recruitment advertising provides descriptions of the roles that require filling. A recruitment advertisement gives details and descriptions about what organisations say about their needs. Situations vacant (job vacancy) columns have limited space for advertising so the advertisement would emphasise only the most important practices and characteristics.

Recruitment Advertising in Occupations

Rafaeli and Oliver (1998) proposed five levels of recruitment advertisement analysis. Those five levels pertain to the text representing the (i) individual, (ii) occupation, (iii) organisation, (iv) industry, and (v) society. They indicate that the organisation and industry level are advertisements of the prowess of the organisation or cultural elements of the industry respectively, while the society level of analysis represent the culture of the society with text such as equal employment opportunities.

The individual level text analysis is the traditional address to attract and recruit individuals with particular qualities such as a person with a positive work ethic, motivation, or drive seeking a challenging role. When attracting individuals in recruitment, organisational characteristics can be important (Rynes and Cable, 2003). For example, job applicants were more attracted to larger employers (Chapman *et al.*, 2005)

Advertisements "...can be argued to be representations of occupations. Advertisements contain occupational terminology, making them into occupational artifacts" (Rafaeli and Oliver, 1998). Van Maanen and Barley (1984) also state that "employment ads occur in the context of the occupation that they advertise or the occupational community of the advertised employment opportunity".

Advertisements for similar occupations include technical terms and jargon that are similar and also similar descriptions of required applicants and to partake in similar employment experiences. The similar descriptions may be due to occupations developing shared rhetorical forms (Bazerman and Paradis, 1991; Freidson, 1984; and Martin, 1992).

Library job positions have been studied across countries by Kennan *et al.*, (2006), and also over time by Croneis, and Henderson (2002). Chemistry recruitment advertisements have also been studied (Headrick, 2001) and found that employers provide keywords in an

advertisement to indicate requirements in addition to credentials. Information systems advertised positions have been studied by Todd *et al.*, (1995).

Employment advertisements of salespeople have also been studied (Matthews, and Redman, 2001). The results indicate that advertised sales jobs tend to be for unqualified, relatively inexperienced individuals that are poorly paid. These advertisements appear to attract people who are then in positions for a short period of time before leaving the organisation. The recruitment advertisements are attributed for some of the causes of high turnover in sales positions.

Commerce graduates have been studied (Blackman, 2006). Results show that pictures, and career opportunities and promotion content in the advertisement had less influence on applicant's attention than did the word graduate in the heading. Hospitality and tourism has also been studied, see Crossley (1992), and Keung and Pine (2000).

Advertising is used extensively in all mediums and is an element of the media which includes large amounts of commerce and financial backing. Accounting organisations spend large amounts of money on advertising, of which advertising for their services or for job vacancy is the most common (Smith, 1997). Jeacle (2008) examined the recruitment literature of the 'big four' accounting firms and six professional institutes to reveal discourse constructed to provide an image of accounting as trendy and fun loving and to cast aside the image of a boring bookkeeper. This study was not a rigorous content analysis of the recruitment paraphernalia, but does elude us to the observation that there is little research regarding recruitment of accountants. See also Jacobs (2003) for a discussion of social class in accounting recruitment application forms.

In the occupation of accounting recruitment advertisements have given the image of trendy and fun that contrasts with the typical stereotype of an accountant. The public's general opinion of accountants accordingly is seen as boring, dull and joyless (Friedman, and Lyne, 2001). The term 'bean counter' has often been used to refer to the accountant with little distinction between bookkeepers/clerks and professional accountants. Nor is there distinction between financial accountants, management accountants, public practice, or corporate accountants. "The image of the beancounter who is single-mindedly preoccupied with precision and form, methodical and conservative, and a boring joyless character, has until recently, been widely recognised as the clear stereotype of the accountant" (Friedman and Lyne, 2001).

While every profession is concerned with its public image, none has devoted more attention to this subject in recent years than in the accounting profession (Dimnik and Felton, 2006). Yet, there are few interventions of the image in accounting (Wells, 2009),

though that may be because of the counterbalancing positive image associated with the stereotype, such as integrity.

Stereotype theory suggests that strategies for changing perceptions are dependent on how and why the perceptions were formed (Wells, 2009). A model of how the accounting stereotype has formed has been developed by Friedman and Lyne (2001). The model includes factors such as the media, education and curricula, and non-accountants' social interactions with accountants. These factors have had varying degrees of research with much research of the media focusing on movies. Other than newspapers, little attention has been paid to public relations and the image created in recruitment advertising. Especially considering that those not considering applying for jobs also read recruitment advertising (Rafaelli, 2006). The stereotype and occupation norms could be perpetuated within recruitment advertising.

Conclusion

To summarise, there are some research papers on recruitment advertisement text in some occupations. And to emphasise the point, there is little literature on text analysis of business related or accounting recruitment advertisements (Anderson-Gough *et al.*, 2001; Jeacle, 2008). That is, apart from those mentioned above. In addition, research on the differing recruitment advertising levels of analysis is sporadic.

There has been a development of literature on recruitment, but with a sparse account of specific recruitment advertising. Only a few disciplines appear to have been investigated. Recruitment advertising has been described as influencing potential applicants to apply for positions, but stops short of acknowledging the influence that the text may have. The wording of an advertisement may infer information (See Highhouse *et al.*, 1998; Highhouse, and Hause, 1995; Highhouse *et al.*, 1999). There still exists a gap in the literature of the breadth of inferences that can be drawn from recruitment advertising. Only the occupation level appears to have had research in a few occupations and also the organisation level to a limited extent. In addition, the impact of advertisements tend to be with students or graduates as the sample in experiments, even though the content of an advertisement may reach a much wider audience and experiments can have limited generalizability.

Accounting, a discipline plagued with a stereotype, frequently viewed negatively, is one of the few disciplines that have been studied for the image that is portrayed in recruitment advertising. Even in accounting, the recruitment message can be further studied regarding the portrayal of required skills, characteristics, qualifications, position, benefits and the like.

Recruitment advertising has intentions of product advertising that is to attract people to take the offer of the advertisement. The advertising provides much information within the advertisement. In addition, recruitment advertising can provide information on many levels, including the occupation, organisation, industry, and society. People other than those applying for the vacancy read the advertisement and the image portrayed in the advertisement contributes to the reader's stereotype of that discipline. The impact of recruitment advertising needs to be further researched in various occupations, including accounting.

References

- Abbott, A. (1988). *The system of professions: An essay on the division of expert labor*. Chicago: University of Chicago Press.
- Allen, D. G., Mahto, R. V., and Otondo, R. F. (2007). Web-based recruitment: Effects of information, organizational brand, and attitudes toward a web site on applicant attraction, *Journal of Applied Psychology*, 93, 1696-1708.
- Allen, D. G., Van Scotter, J. R., and Otondo, R. F. (2004). Recruitment communication media: Impact on prehire outcomes, *Personnel Psychology*, 57, 143-171.
- Anderson-Gough, F., Grey, C., and Robson, K. (2001). Tests of time: organizational time-reckoning and the making of accountants in two multi-national accounting firms. *Accounting, Organizations, and Society*, 26(2), 99-122.
- Backhaus, K. K. (2004). An exploration of corporate recruitment descriptions on Monster.com, *Journal of Business Communication*, 41 (2), 115-136.
- Barber, A. E., and Roehling, M. V. (1993). Job postings and the decision to interview: A verbal protocol analysis, *Journal of Applied Psychology*, 78, 845-856.
- Bazerman and Paradis, (Eds). (1991). *Textual dynamics of the professions: Historical and contemporary studies of writing in professional communities*. Madison: University of Wisconsin Press.
- Blackman, A. (2006). Graduating students' responses to recruitment advertisements. *Journal of Business Communication*, 43(4), 367-388.
- Breaugh, J. A. (2005). Employee recruitment: Current knowledge and important areas for future research, *Human Resource Management Review*, 18, 103-118.
- Breaugh, J. A., and Billings, R. S. (1988). The realistic job preview: Five key elements and their importance for research and practice, *Journal of Business and Psychology*, 2, 291-305.
- Breaugh, J. A., and Starke, M. (2000). Research on employee recruitment: So many studies, so many remaining questions, *Journal of Management*, 26 (3), 405-430.
- Cappelli, P. (1995). Rethinking employment, *British Journal of Industrial Relations*, 33 (4), 563-602.
- Chapman, D. S., Uggerslev, K. L., Carroll, S. A., Piasentin, K. A., and Jones, D. A. (2005). Applicant attraction to organizations and job choice: A meta-analytic review of the correlates of recruiting outcomes, *Journal of Applied Psychology*, 90, 928-944.
- Chatman, J. (1989). Improving interactional organisational research: A model of person-organisation fit, *Academy of Management Review*, 14 (2), 333-349.
- Courtis, J. (1989). *Recruiting for Profit*, Institute of Personnel Management: London.
- Croneis, K. S., and Henderson, P. (2002). Electronic and digital librarian positions: A content analysis of announcements from 1990 through 2000. *Journal of Academic Librarianship*, 28(4), 232-249.
- Crossley, J. (1992). Job announcement content analysis in commercial recreation and tourism. *Visions in Leisure and Business*, 10(3), 25-35.
- Cullen, J. (2004). LIS labour market research: implications for management development, *Library Management*, 25 (3), 138-145.
- DeWitte, K. (1989). Recruitment and advertising, in Herriot, P. (Ed.). *Assessment and selection in organizations: Methods and practices for recruitment and appraisal*. Chichester; John Wiley.
- Dimnik, T., and Felton, S., (2006). Accountant stereotypes in movies distributed in North America in the twentieth century, *Accounting Organizations and Society*, 31, 129-155.
- Feldman, D.C., and Klaas, B.S. (2002). Internet job hunting: A field study of applicant experiences with on-line recruiting. *Human Resource Management*, 41, 175-192.
- Freidson, E. (1984). The changing nature of professional control, *Annual review of sociology*, 10, 1-20.
- Friedman, A. L., and Lyne, S. R., (2001). The Beancounter Stereotype: Towards a General Model of Stereotype Generation, *Critical Perspectives on Accounting*, 12, 423-451.
- Gallivan, M. J., Truex, D. P., and Kvasny, L. (2004). Changing patterns in IT skill sets 1988-2003: A content analysis of classified advertising. *Database for Advances in Information Systems*, 35 (3), 64-87.
- Headrick, K. L. (2001). Want ads, job skills, and curriculum: A survey of 1998 chemistry help-wanted ads. *Journal of Chemical Education*, 78(9), 1281-1300.
- Heraty, N., and Morley, M. (1998). In search of good fit: Policy and practice in recruitment and selection in Ireland, *Journal of Management Development*, 17 (9), 662-685.
- Highhouse, S., and Hause, E. L. (1995). Missing information in selection: An application of the Einhorn-Hogarth ambiguity model. *Journal of Applied Psychology*, 80, 86-93.
- Highhouse, S., Beadle, D., Gallo, A., and Miller, L. (1998). Get 'em while they last! Effects of information scarcity in job advertisements. *Journal of Applied Social Psychology*, 28, 779-795.
- Highhouse, S., Stierwalt, S. L., Bachiochi, P., Elder, A. E., and Fisher, F. (1999). Effects of advertised human resource management practices on attraction of African American applicants. *Personnel Psychology*, 52, 425-442.
- Jacobs, K. (2003). Class reproduction in professional recruitment: Examining the accounting profession. *Critical Perspectives on Accounting*, 14(5), 569-596.
- Jeacle, I. (2008). Beyond the boring grey: The construction of the colourful accountant, *Critical Perspectives on Accounting*, 19, 1296-1320.
- Jones, D. A., Shultz, J. W., and Chapman, D. S. (2006). Recruiting through job advertisements: The effects of cognitive elaboration on decision making. *International Journal of Selection and Assessment*, 14(2), 167-179.
- Kennan, M. A., Cole, F., Willard, P., Wilson, C., and Marion, L. (2006). Changing workplace demands: What job ads tell us, *Aslib Proceedings*, 58 (3), 179.
- Keung, S. W., and Pine, R. C. (2000). Changes in hotel industry recruitment as reflected by content analysis of newspaper advertisement. *Asia Pacific Journal of Tourism Research*, 5(2), 57-69.
- Kim, S., and O'Connor, J. G. (2009). Assessing electronic recruitment implementation in state governments: Issues and challenges, *Public Personnel Management*, 38 (1), 47-66.

- Leitheiser, R. L. (1992). MIS skills for the 1990s: A survey of MIS managers; perceptions. *Journal of Management Information Systems*, 9(1), 69-91.
- Macky, K., and Johnson, G. (2004). *Managing Human Resources in New Zealand*. (2nd Ed.). Auckland: McGraw-Hill.
- Marsden, P. V. (1994). The hiring process recruitment methods. *American Behavioral Scientist*, 37(7), 979-991.
- Martin. (1992). *Cultures in organizations: Three perspectives*, New York: Oxford University Press.
- Mason, N. A., and Belt, J. A. (1986). The effectiveness of specificity in recruitment advertising. *Journal of Management*, 12(3), 425-432.
- Mathews, B. P. (1998). Managerial recruitment advertisements – just how market orientated are they?. *International journal of selection and assessment*, 6(4), 240-248.
- Matews, B. P., and Redman, T. (2001). Recruiting the wrong salespeople: are the job ads to blame? *Industrial Marketing Management*, 30(7), 541-560.
- Maurer, S. D., Howe, V., and Lee, T. W. (1992). Organizational recruiting as marketing management: An interdisciplinary study of engineering graduates. *Personnel Psychology*, 45, 807-833.
- Montgomery, C. (1996). Organisation fit is key to job success. *HR Magazine*, 41(1), 94-97.
- Rafaeli and Oliver (1998). Employment ads: A configurational research agenda. *Journal of Management Inquiry*, 7(4), 342-358.
- Rafaeli, A. (2006). Sense-making of employment: on whether and why people read employment advertising. *Journal of Organizational Behavior*, 27(6), 747-752.
- Raschke, G. K. (2003). Hiring and recruitment practices in academic libraries: Problems and solutions. *Portal: Libraries and the Academy*, 3(1), 53-67.
- Roberson, Q. M., Collins, C. J., and Oreg, S. (2005). The effects of recruitment message specificity on applicant attraction to organizations. *Journal of Business and Psychology*, 19, 319-339.
- Ryan, G., Gubern, M., and Rodriguez, I. (2000). Recruitment advertising: The marketing-human resource interface. *International Advances in Economic Research*, 6(2), 354-364.
- Rynes, S. L., and Cable, D. M. (2003). Recruitment research in the twenty-first century. In W. C. Borman, D. R. Ilgen, and R. J. Klimoski (Eds.), *Handbook of psychology: Industrial and organizational psychology*. Hoboken: John Wiley and Sons.
- Smith, K. (1997). Use of professional journal ads to promote accounting services. *Journal of professional services marketing*, 17(2), 109-116.
- Smith, M., and Briggs, S. (1999). From bean-counter to action hero: Changing the image of the accountant. *Management accounting*, 77(1), 28.
- Terpstra, D. (1996). The search for effective methods (employee recruitment and selection). *HR Focus*, 17(5), 16-18.
- Thorsteinson, T. J., and Highhouse, S. (2003). Effects of goal framing in job advertisements on organizational attractiveness. *Journal of Applied Social Psychology*, 33, 2393-2412.
- Todd, P. A., McKeen, J. D., and Gallupe, R. B. (1995). The evolution of IS skills: A content analysis of IS job advertisements from 1979-1990. *Management Information Systems Quarterly*, 19(1), 1-27.
- Van Hove, G., and Lievens, F. (2005). Recruitment-related information sources and organizational attractiveness: Can something be done about negative publicity?. *International Journal of Selection and Assessment*, 13(3), 179-187.
- Van Maanen, and Barley, (1984). Occupational communities: Culture and control in organizations. In B. M. Stawand L. L. Cummings (Eds.), *Research in organizational behaviour*. Greenwich: JAI.
- Wanous, J. P. (1992). *Organizational entry*, Reading: Addison-Wesley.
- Wells, P. (2009). Perceptions of accounting and accountants: an investigation into how and why these perceptions were formed. Thesis. Auckland University of Technology.
- Williams, C. R., Labig, C. E., and Stone, T. H. (1993). Recruitment sources and post-hire outcomes for job applicants and new hires: A test of two hypotheses. *Journal of Applied Psychology*, 78, 163-172.
- Wooden, M., and Harding, D. (1998). Recruitment practices in the private sector: Results from a national survey of employers. *Asia Pacific Journal of Human Resources*, 36(2), 73-87.
- Yuce, P., and Highhouse, S. (1998). Effects of attribute set size and pay ambiguity on reactions to "Help Wanted" advertisements. *Journal of Organizational Behavior*, 19(4), 337-352.