Bridge Group research action equality

# **Access Accountancy**

2020-2021

# **Executive Summary**

This year's access accountancy report summarises our analysis of over seven million data points, submitted by twelve of the signatories.

The first section focuses on applicants and hires. This data is now reported on every two years (as opposed to annually), with this report including data from 2018/19 and 2019/20. We compare these two years, and benchmark the data, where possible, including averages across graduate recruiters (drawing on data from the Institute of Student Employers) and the data for the UK population and higher education student population. The applicant population is very similar across the two years by key demographic indicators (SEB, gender and ethnicity), but compare unfavourably with most benchmarks against the wider higher education population. For example, in considering % from state school, applicants were 73.8% (18/19) and 74.3% (19/20) compared with 91% of the HE population.

Between 2018-19 and 2019-2020 we saw an increase in applicants but a decrease in the number of offers/places. Focusing on selection, we see a drop in the offer rate, from 6% of applicants receiving an offer in 2017-18 to 4.1% in 2018-19 and 3.4% in 2019-2020. Ethnicity was the background characteristic having most effect on being made an offer (those who identify as white are more likely to be made offers), and then income support or FSM status - with those who had not received IS/FSM significantly more likely to have been made an offer.



### **Executive Summary**

The sample size of work experience candidate data this year is considerably lower than that of previous years. This is due to the Covid-19 pandemic, resulting in firms having to adapt their work experience programme(s) to a digital format or cancel them. However, impact analyses suggest positive outcomes when comparing pre and post survey data. In the work experience 62% (n = 86) were validated as meeting the Access Accountancy eligibility criteria of attending a state school and a further criterion, with 96% attending a state school.

Impact analysis across all respondents found that 61% rated their business skills and awareness as 'excellent' or 'good' prior to work experience while 98% said their ability in this area had increased after the experience. The majority of respondents (99%) also reported an increase in awareness of careers in professional services / accountancy post survey.

Impact analysis across matched respondents (those who completed both the pre and post surveys) found that the biggest gains for those who had rated their abilities 'okay', 'poor', or 'very poor' prior to work experience were regarding their application / interview technique, presentation skills and producing a CV. At post survey, 91% of matched respondents also said they were 'very much' or 'possibly' interested in a professional services / accountancy career.

We will share individual firm benchmarking once this aggregate report has been considered and we look forward to our continued work with you.



# Applicants and hires

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## **Applicant summary**

In total eight firms submitted data on their applications and subsequent hires for 2018-19 and 2019-20; one of these firms was only able to submit data for 2019-20 due to a system switch. Across the two years there was data for over 600,000 applicants and over seven million data points. A further two firms submitted data but this was only on hires.

#### **Applicants from 2018-19**

- The social background of applicants overall was that 41% had no parental experience of HE, 17% had been in receipt or eligible for either income support or FSM (when we look at just FSM this is 15%) and 74% had attended a state school.
- In this application cycle (2018-19) 45% of applicants identified as female, 55% and 0.1% other (includes trans, non-binary etc.)
- In relation to ethnicity 49% of applicants identified as White, 27% Asian, 8% Chinese, 8% Black, 5% Mixed/Other, and 3% Arab

#### Applicants from 2019-20

- The overall social background of applicants was that 41% had no parental experience of HE, 17% had been in receipt or eligible for either income support or FSM (when we look at just FSM this is 15%) and 74% had attended a state school.
- In 2019-20 45% of applicants identified as female, 55% males and 0.1% other
- In relation to ethnicity 48% of applicants identified as White, 29% Asian, 10% Chinese, 8% Black. 5% Mixed/Other, and 1% Arab
- Unknown / missing data are excluded from the calculation of percentages throughout

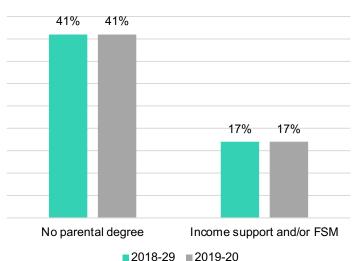


# **Applicants by Socio-economic Background**

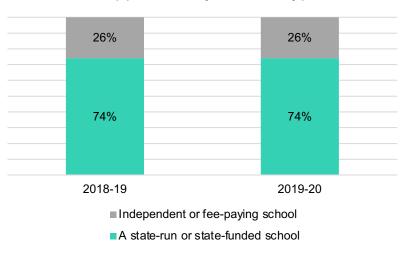
The graph below explores SEB indicators: parental experience of higher education (2019 n=278,767, 2020 n=258,592) and whether eligible to receive income support and/or free school meals (2019 n=159,522, 2020 n=259,549)

The figure below looks at school type. We have conflated all state schools (selective and non-selective) because some firms did not distinguish between these. In this analysis 2019 n=166,603, 2020 n=257,557 (removing those educated outside of the UK and where school type is not known).

#### % applicants by SEB



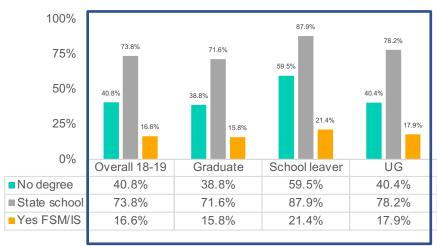
#### % applicants by School Type

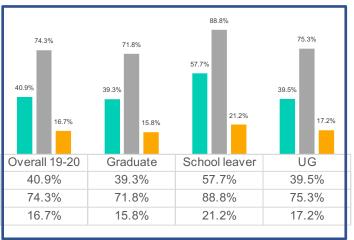




## **Applicant SEB**

This graph shows % no parental degree, FSM and state school by the different programmes (school leave, undergraduate, graduate). There are data for the two years represented here, with the 'overall' figure aggregating the three service lines. In the table below we share the national benchmarks.



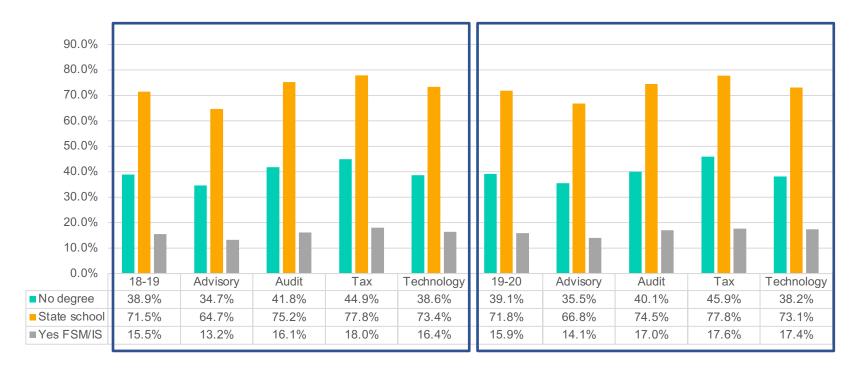


|   |                           | Average % hires across<br>ISE members | UK population | UK Higher Education |
|---|---------------------------|---------------------------------------|---------------|---------------------|
| ſ | First generation graduate | 37%                                   | Not available | 44%                 |
|   | Attended a state school   | 58%                                   | 94%           | 91%                 |
|   | Free school meals         | 16%                                   | 14%           | Not available       |



# **Applicant SEB**

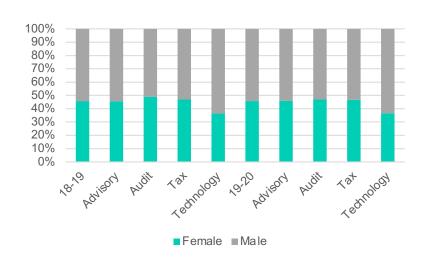
Graph that shows % no parental degree. FSM and state school by the different graduate service lines. There is data for the two years represented here.



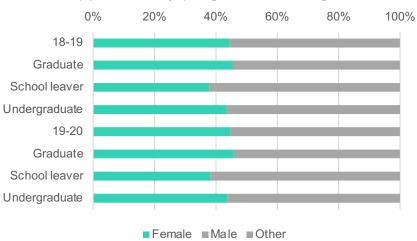


# **Applicant gender**

Applicant gender is largely complete across the firms (in 2019 4% was missing and in 2020 8%). Some applicants selected other available options such as; non-binary, transgender etc. and we have conflated this into an "other" category to enable reporting (2019 n=353, 2020 n=310).



#### % applicants by programme and gender



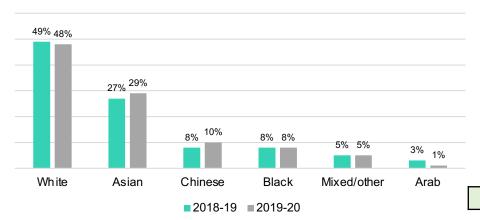
|        | AA<br>2018-19 | AA<br>2019-20 | Average % hires across ISE members | UK<br>population | UK Higher<br>Education |
|--------|---------------|---------------|------------------------------------|------------------|------------------------|
| Female | 45%           | 45%           | 44%                                | 51%              | 56%                    |
| Male   | 55%           | 55%           | 56%                                | 49%              | 44%                    |
| Other  | 0.1%          | 0.1%          | 0.1%                               | 0.1%             | 0.1%                   |

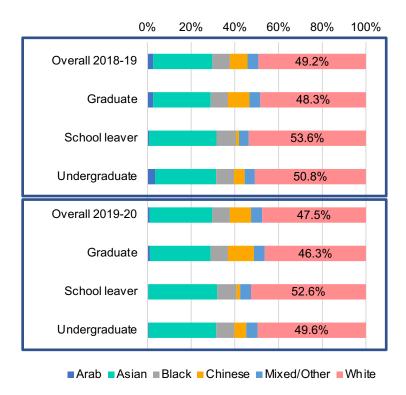


# **Applicant ethnicity**

The data on applicant ethnicity is fairly complete and detailed (missing data in 2019 was 5% and in 2020 it was 11%, total available data in 2019 was n=297,771 and in 2020 was n=286,416). We were able to disaggregate to 6 ethnic categories (to compare with previous years Chinese and Arab have previously been included in Asian).

#### % applicants by detailed ethnicity





|      | AA<br>2018-19 | AA<br>2019-20 | Average % hires across ISE members | UK<br>population | UK Higher<br>Education | ridge            |
|------|---------------|---------------|------------------------------------|------------------|------------------------|------------------|
| BAME | 51%           | 52%           | 24%                                | 14%              | 25%                    | iroup<br>eșearch |
|      |               |               |                                    |                  | a                      | ction            |

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### **Selection / hires summary**

- A summary of the proportion of offers by different SEB, gender and ethnicity groups is on the next slide.
- Overall we have seen a drop in the offer rate, from 6% of applicants receiving an offer in 2017-18 to 4.1% in 2018-19 and 3.4% in 2019-2020.
- Between 2018-19 and 2019-2020 we saw an increase in applicants but a decrease in the number of offers/places. In 2018-19 there were 24 applicants for every offer/position, while in 2019-2020 this increased to 30 applicants per offer/position.
- Some firms expressed, and we know from wider work in the financial and other sectors, that the Covid-19
  pandemic had affected the hiring practices and the number of programmes and hires firms are able to
  provide/make. This makes comparison with previous years difficult but continuing to collect and analyse
  this data is essential to ensure that progress is not lost and that good hiring practices continue to be
  applied/embedded.



# Summary of selection/ hires compared to previous year

|                    | 2017-18 | 2018-19 | 2019-20 |
|--------------------|---------|---------|---------|
| Overall offer rate | 6%      | 4.1%    | 3.4%    |
|                    |         |         |         |
| Female             | 6.1%    | 4.3%    | 3.7%    |
| Male               | 5.5%    | 3.9%    | 3.4%    |
| Parent degree      | 6.1%    | 4.1%    | 3.8%    |
| No parent degree   | 5.6%    | 3.8%    | 3.2%    |
| IS/FSM             | 5.1%    | 4%      | 2.6%    |
| No IS/FSM          | 5.9%    | 5.2%    | 3.7%    |
| Independent school | 6.5%    | 4.6%    | 3.9%    |
| State school       | 6%      | 4.9%    | 3.6%    |
| White              | 6.7%    | 5%      | 4.4%    |
| Black              | 3.7%    | 2.2%    | 1.7%    |
| Mixed/other        | 4.6%    | 4.2%    | 3.1%    |
| Chinese            |         | 3.2%    | 2.6%    |
| Arab               |         | 1.2%    | 2.3%    |
| Asian              |         | 3.6%    | 3%      |

## Selection/ hires – combined ethnicity-gender-SEB

|                                | 2018-19 % offered a position | 2019-20 % offered a position (ranked) |
|--------------------------------|------------------------------|---------------------------------------|
| White female SEB flag          | 5.8                          | 4.6                                   |
| White male no SEB flag         | 6.2                          | 4.6                                   |
| White female no SEB flag       | 6.6                          | 4.5                                   |
| White male SEB flag            | 4.9                          | 4.1                                   |
| Mixed/other male no SEB flag   | 4.1                          | 3.5                                   |
| Mixed/other female SEB flag    | 4.3                          | 3.3                                   |
| Asian female SEB flag          | 3.9                          | 3.2                                   |
| Asian female no SEB flag       | 4                            | 3.1                                   |
| Chinese female no SEB flag     | 3.9                          | 3.1                                   |
| Arab female SEB flag           | *                            | 3                                     |
| Arab male SEB flag             | 2.1                          | 3                                     |
| Mixed/other female no SEB flag | 4.1                          | 3                                     |
| Asian male SEB flag            | 3.6                          | 2.9                                   |
| Asian male no SEB flag         | 3.7                          | 2.8                                   |
| Mixed/other male SEB flag      | 3.7                          | 2.8                                   |
| Chinese female SEB flag        | 2.7                          | 2.4                                   |
| Chinese male SEB flag          | 2.3                          | 2.4                                   |
| Chinese male no SEB flag       | 2.5                          | 2.2                                   |
| Black female SEB flag          | 2.3                          | 1.9                                   |
| Arab male no SEB flag          | *                            | 1.8                                   |
| Black male SEB flag            | 2.3                          | 1.7                                   |
| Black female no SEB flag       | 1.9                          | 1.5                                   |
| Black male no SEB flag         | 1.5                          | 1                                     |
| Arab female no SEB flag        | *                            | *                                     |

SEB flag is whether applicant met any of the criteria; attended a state school, or received IS/FSM, or no parental degree.

\* Indicates that 10 or fewer offers were made so data has been suppressed.



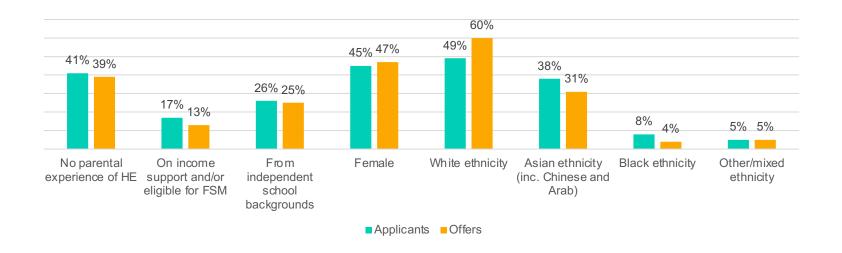
### Statistical analysis of selection/ hires

- Statistical analysis was conducted (both correlation analysis and regression) and differences in applicants characteristics were found to be significantly associated with whether offers were made in both time periods (2018-19 and 2019-20). However, we have to inerpret this with caution as the effect sizes are very small (which we would expect given the nature of the characteristics/variables and the volume and distribution of data).
- Of the background characteristics ethnicity was the most predictive (those who identify as white are more likely to be made offers) and then income support or FSM status with those who had not received IS/FSM significantly more likely to have been made an offer. These two variables are also inter-correlated with those who identify as Asian, Black, mixed/other etc. more likely to have received FSM and/or IS. Other variables such as those who identified as female and who had a parent with experience of HE/degree were also significantly more likely to be made an offer, but these are less predictive (the contribution of these characteristics is smaller).
- Looking at applicant background and potential intersections we do find that parental education level is significantly associated/predicts the type of school applicants attended and whether they received IS/FSM (those whose parents do not have a degree are significantly more likely to have attended a state school and have received IS/FSM). Equally those who identify as white are less likely to have received FSM/IS and those who attended a state school are significantly more likely to have received IS/FSM.



# Comparing characteristics of applicants and offers 2018-19

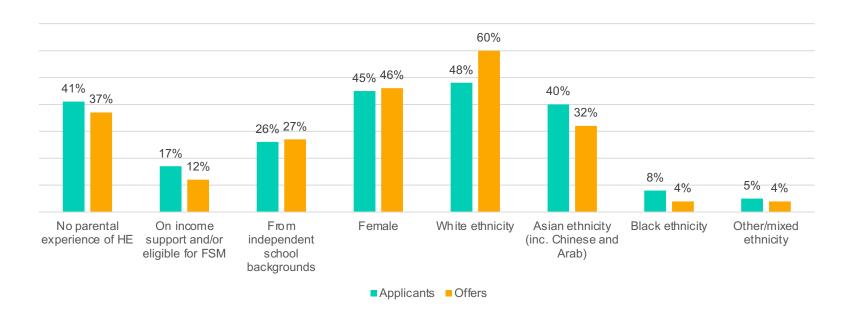
In the graph below we can see what proportion of applicants had certain characteristics and what these proportions were in just those who were made offers in 2018-19. The most striking difference is that of all applicants 49% identified as white while of those who were made offers 60% of those identified as white. While the proportion of those who attended independent school is similar between the groups (26% of all applicants and 25% of those who were made offers).





# Comparing characteristics of applicants and offers 2019-20

Similar to 2018-19, in 2019-20 the most striking difference is that of all applicants 48% identified as white while of those who were made offers 60% of those identified as white. While the proportion of those who attended independent school is similar between the groups (26% of all applicants and 27% of those who were made offers).





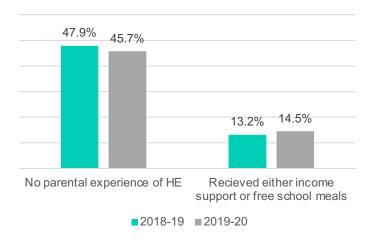
#### **Professional bodies summary**

- 2 years of data was provided by 2 firms, with a total of 8,346 new members in 2018-19 and 7,393 in 2019-20. All new members were student members.
- The social background of new members was similar across the 2 years with only marginal differences. In 2018-19 13.2% had been in receipt of income support and/or free school meals and this increased to 14.5% in 2019-20.
- Similarly the proportion of new members who had attended a state school was 78.9% in 2018-19 compared to 80.2% in 2019-20. However, the proportion from selective state schools increased from 16.8% to 17.3%.
- Having no parental experience of HE was 47.9% in 2018-19 and 45.7% in 2019-20.
- New members who identified as female, from 43.4% in 2018-19 to 42.5% in 2019-20.
- There was a marginal increase in the ethnicity diversity of new members with 70% of new
  members identifying as white in 2018-19 and 68.1% in 2019-20 identifying as such. The largest
  increase was seem in members who identified as Chinese which increased from 4.5% in 2018-19
  to 5.7% in 2019-20.



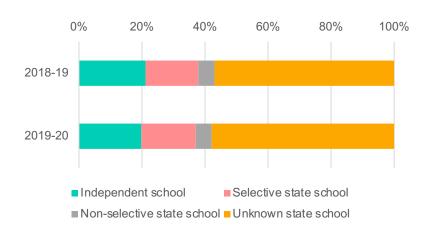
#### **Professional bodies**

The graph below explores SEB indicators: parental experience of higher education (2019 n=5,384, 2020 n=4,497) and whether eligible to receive income support and/or free school meals (2019 n=5,193, 2020 n=4,326).



Looking at school type overall in 2018-19 21% of new members had attended an Independent school and in 2019-20 this was 20%. In this analysis 2019 n=5,036, 2020 n=4,149 (removing those educated outside of the UK and where school type is not known).

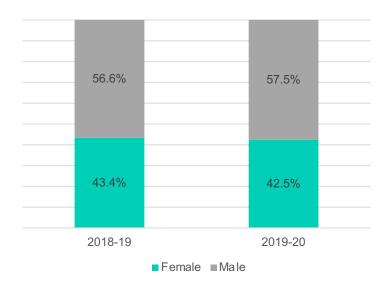
In the figure below where the selective status of state school was indicated we have included this, and where it is not known we have labelled the group "unknown state school".

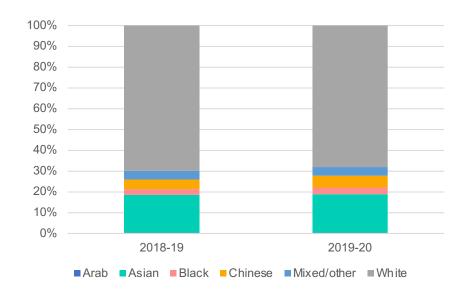




#### **Professional bodies**

Data on gender is largely complete with less than 1% missing (2019 n=8,343, 2020 n=7,380)\* and we find that in 2018-19 43.4% of new members identified as female and in 2019-20 this was 42.5%.





Data on ethnicity is disaggregated into six categories (to compare with previous report Arab and Chinese are added to Asian). In 2018-19 n=5,172 and in 2019-20 n=4,703.



# Work experience

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## Work experience: key findings

- Six firms provided data on a total of 296 work experience candidates who undertook placements between September 2019 and August 2020.
- 62% (n = 86) were validated as meeting the Access Accountancy eligibility criteria of attending a state school **and** a further criterion, with 96% attending a state school. Note that there were some candidates were it was not possible to identify eligibility (n = 65).
- The sample size of work experience candidate data this year is considerably lower than that of previous years. This is due to the Covid-19 pandemic, resulting in firms having to adapt their work experience programme(s) to a digital format or cancel them. However, impact analyses suggest positive outcomes when comparing pre and post survey data.
- Impact analysis across all respondents found that 61% rated their business skills and awareness as 'excellent' or 'good' prior to work experience while 98% said their ability in this area had increased after the experience. The majority of respondents (99%) also reported an increase in awareness of careers in professional services / accountancy post survey.
- Impact analysis across matched respondents (those who completed both the pre and post surveys) found that the
  biggest gains for those who had rated their abilities 'okay', 'poor', or 'very poor' prior to work experience were
  regarding their application / interview technique, presentation skills and producing a CV.
  At post survey, 91% of matched respondents also said they were 'very much' or 'possibly' interested in a professional
  services / accountancy career.



#### Work experience data

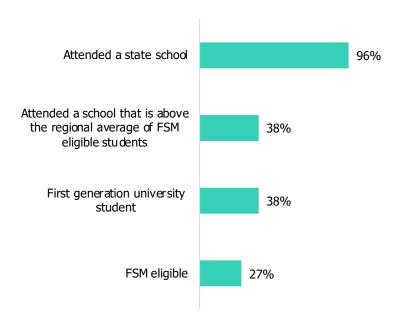
- Six firms provided data on a total of 296 work experience candidates
- Work experience candidate eligibility data is drawn from the survey responses completed by work experience candidates and from application records
- 203 pre and 216 post work experience surveys were submitted by Deloitte, Grant Thornton, Kreston Reeves, MHA
  MacIntrye Hudson, the National Audit Office and Price Bailey. There were a total of 123 respondents who could be
  matched across the pre and post surveys, allowing for analysis of change between these timepoints.
- The overall survey figures are down from 2018-2019 (approximately 500 fewer for the pre survey and 300 fewer for the post surveys). This is due to Covid-19 in which several firms have had to adapt their work experience programmes to a digital format or cancel them.
- The percentage of missing data varied across the different survey questions. Analysis on data with particularly low sample sizes have been suppressed in this report
- 47% of candidates who provided ethnicity data were of Asian ethnicity, 12% Black, 6% Other (including Mixed), and 46% White. 50% were female and 50% were male.



## Work experience eligibility

- Six firms provided data on a total of 296 work experience candidates
- The majority of candidates attended a state school (96%)
- About one in three (38%) candidates attended a school that is above the regional average of FSM eligible students or would be a first generation university student
- 27% of candidates were FSM eligible
- These criteria are not mutually exclusive amongst candidates

#### Socio-economic background of candidates

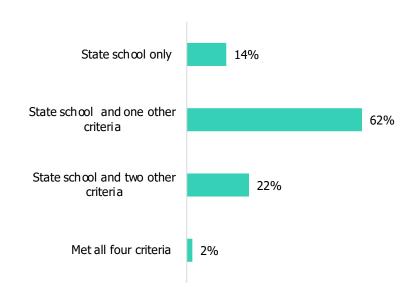




### Work experience eligibility

- 62% (n= 86) of candidates have been validated as meeting the Access Accountancy eligibility criteria of attending a state school and a further criterion\*
- Missing data on whether candidates' schools were above the regional average for FSM eligibility (n = 96) suggests the real figure could be higher

#### Eligibility of candidates attending schools in England



<sup>\*</sup>Eligibility criteria include having attended a state school / college and meeting one of the following: eligibility for FSM in the last six years; or attending a school that is above the regional average of FSM eligible students; or would be of the first generation in their immediate family to attend university



<sup>\*\*</sup> Missing school data including those who attended school overseas and regional FSM eligibility data in Scottish and Welsh schools. Missing data was excluded from analysis on school type and regional FSM.

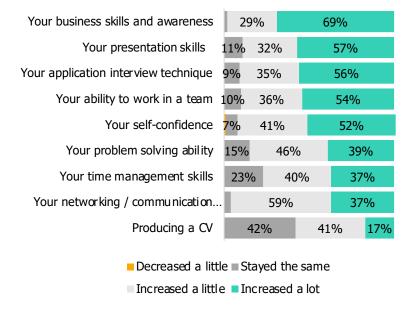
#### **Abilities**

The following analysis looks at all pre and post survey responses. While 70% rated their business skills and awareness as 'excellent' or 'good' prior to work experience, 98% said their ability in this area had increased after the experience. 96% also said their ability to network / communicate had increased following their placement.

#### Rating of abilities prior to work experience, all respondents



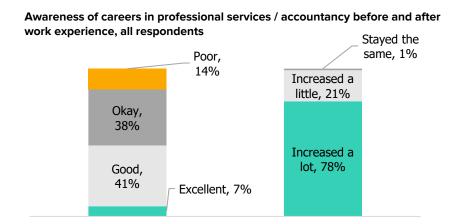
#### Impact of work experience on all abilities, all respondents



#### Awareness and interest in careers

For the awareness of careers in professional services / accountancy question, firms provided post survey data using two different Likert scales ("Excellent" to "Poor" or "Increased a lot" to "Decreased a lot"). The figure below shows that 99% of those who responded using the "Increased a lot" to "Decreased a lot" scale (n = 124) reported an increase in awareness.\*

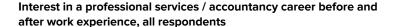
There was no major difference in interest in careers between pre and post surveys, although the majority of respondents (91%) were 'very much' or 'possibly' interested in a career in professional services / accountancy.

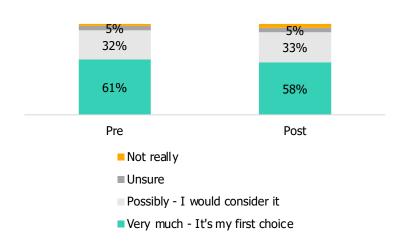


Pre

\*For those who used the "Excellent" to "Poor" scale (n = 30), 89% reported an increase post survey (26% rated 'Excellent' and 63% rated 'Good').

Post





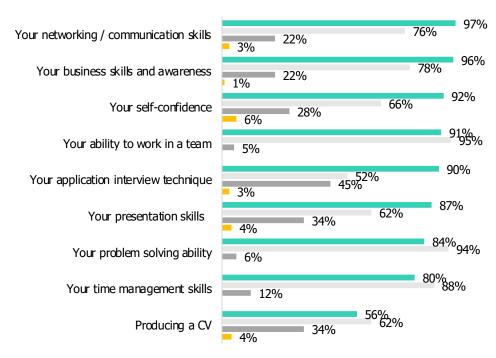
#### **Abilities**

Respondents to the pre survey rated their abilities from 'very poor' to 'excellent', while post survey respondents described the impact of the work experience on their abilities (e.g., 'increased a little').

The adjacent table compares change in responses for those who answered both the pre and post surveys and could be clearly matched (matched respondents, n = 123).

Networking / communication skills and business skills and awareness increased for the most matched respondents (97% and 96% respectively). Considerable increases in application interview techniques were also observed, particularly amongst those who rated it as 'okay' at pre-survey (45%).

#### Impact of work experience on all abilities, matched respondents



- Increased 'a lot' or 'a little' (total)
- $\hfill \blacksquare$  Increased 'a lot' or 'a little' from 'excellent' or 'good' at presurvey
- Increased 'a lot' or 'a little' from 'okay' at pre survey
- Increased 'a lot' or 'a little' from 'poor' or 'very poor' at pre survey

#### **Awareness of careers**

For the awareness of careers in professional services / accountancy question, firms provided post survey data using two different Likert scales ("Excellent" to "Poor" or "Increased a lot" to "Decreased a lot").

The adjacent table compares change in responses for matched respondents who used the "Increased a lot" to "Decreased a lot" scale (n = 48).

Ratings improved for 100% of matched respondents (shown in teal): 15% 'increased a lot' (shown in **bold**) while 86% 'increased a little' (shown in *italics*).

For matched respondents who used the "Excellent" to "Poor" scale (n = 23), 39% reported an increase in their awareness of careers post survey (18% rated 'Excellent' and 21% rated 'Good").

#### Changes to awareness of professional services / accountancy careers, matched respondents

#### Post survey Increased Increased a lot a little Excellent 1% 4% Pre survey Good 6% 25% Okay 4% 42% Poor 4% 15%



#### **Interest in careers**

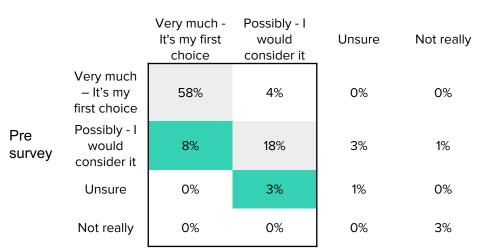
This table compares change in responses for those who answered both the pre and post surveys and could be matched (n = 123). Due to missing data, this particular analysis is based on 71 matched respondents.

At post survey, 91% of matched respondents said they were 'very much' or 'possibly' interested in a professional services / accountancy career.

Interest increased for 11% of respondents (shown in teal) while 'very much' and 'possibly ratings were maintained for 76% (shown in light grey).

#### Changes to interest in a professional services / accountancy career, matched respondents

#### Post survey





# Appendix: firms submitting selection/hires and work experience data

|                       | Selection/Hires data | Work experience data |
|-----------------------|----------------------|----------------------|
| Deloitte              | X                    | X                    |
| Grant Thornton        | X                    | X                    |
| National Audit Office | X                    | X                    |
| Kreston Reeves        |                      | X                    |
| MHA Hudson            | X**                  | X                    |
| Price Bailey          | X                    | X                    |
| KPMG                  | X                    |                      |
| EY                    | X                    |                      |
| PWC                   | X                    |                      |
| BDO                   | X*                   |                      |
| Duncan Toplis         | X**                  |                      |

\*Only 2019-20 data available due to system switch

\*\*submitted data on hires only (i.e. not data on all applicants)

