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**ADAPTIVE SELF-REGULATION AND ORGANIZATIONAL POLITICS:
INVESTIGATING THE EFFECTS IN THE ACCOUNTING PROFESSION**

by

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A dissertation submitted in partial fulfillment of the requirements
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ABSTRACT

The purpose of this dissertation is to investigate whether or not perceptions of organizational politics mediate the relationships between accountants' personality and interpersonal traits and their perceptions of a superior's leadership ability and performance. An accountant who has a higher degree of confidence in his or her superior's abilities is more likely to be committed to a given project, resulting in a better project outcome. This benefits the client and ultimately society as a whole. This study contributes to the accounting and psychology literatures because extant research views perceptions of leadership ability and performance from the perspective of the individual agent, with little or no recognition that social action and interaction shape and mold both the individual agent's actions and perceptions of those actions.

Perceived leadership and perceived performance are important in accounting for several reasons. First, individuals act in part in relation and response to the expectations of others. Thus, the perception of effective leadership and performance is gained by meeting the expectations of others. Secondly, accountants with reputations for effectiveness have been found to be more successful in their careers. Finally, the reputation for effectiveness in performance and leadership ability has been shown to increase those abilities.

This study draws on the adaptive self-regulation framework as well as other theoretical models of perceived performance. The study results indicate that certain manageable personality, interpersonal, and contextual variables affect how accountants view the level of organizational politics within the workplace. In turn, the accountant's view of the organizations' politics is shown to very strongly affect how the accountant perceives his or her superiors' performance and leadership ability.

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LIST OF ABBREVIATIONS

AGFI	Adjusted goodness of fit index
CFI	Comparative fit index
CO	Conflict Orientation
FB	Feedback
GTL	Global Transformational Leadership Scale
HS	Hierarchical Structure
LA	Leadership Ability
LPI	Leadership Practices Inventory
MLQ	Multifactor Leadership Questionnaire
MODE	Thomas-Kilmann Mode Survey
NFI	Normed Fit Index
NNFI	Non-Normed Fit Index
PE	Performance
PEU	Perceived Environmental Uncertainty
PR	Power Relationships
REE	Reputation Expectation Effectiveness
SD	Standard Deviation
SEM	Structural Equation Modeling
SM	Self-monitoring
TR	Trust

CHAPTER ONE: INTRODUCTION

Perceived performance and perceived leadership are widely studied constructs in the organizational and psychology literatures (Daniel, 1992; Atwater et al., 1995). These perceptual variables are important in accounting for several reasons. First, individuals act in part in relation and in response to, the expectations of others. Thus, perceptions of effective leadership and performance are gained by meeting the expectations of others (Kotter, 1985; 44). Secondly, individuals with reputations for effectiveness have been found to be more successful in their careers (Kilduff & Day, 1994; 1048). Finally, the reputation for better leadership ability has been shown to correspond to increased performance assessments (Sosik et al., 2002).

Studies show that accountants also have to worry about how their performance is perceived by others (Pratt & Jiambalvo, 1981; 1982; Jiambalvo & Pratt, 1982; Kelley & Margheim, 1990; Otley & Pierce, 1995). This study examines subordinate accountants' perceptions of their superiors' performance and leadership ability. The subordinate accountant's perception of the superior's leadership ability is important in part because accountant leadership usually involves the exercise of judgment; hence, people can disagree about whether the accountant's judgments are correct. For example, an accountant may direct a subordinate accountant to perform a particular task that the subordinate accountant does not perceive as necessary. If the subordinate accountant views the superior as someone who performs well, he or she is less likely to question the superior accountant's directive and is more likely to exhibit

desirable organizational citizenship behaviors¹ (Hope, 2003; Miles & Mangold, 2002). On the other hand, if the superior accountant's performance is perceived poorly, subordinate accountants will likely not fully vest in the directives of that superior (Hope, 2003). In this case, not only are desirable organizational citizenship behaviors unlikely but also employee dissatisfaction has been shown to increase (Hope, 2003; Miles & Mangold, 2002). An example of the importance of the subordinate's view of his or her superiors' leadership relates to how the subordinate accountant views the superior's fairness and support. Employees consider their superior as their key representative in the organizational justice processes of the organization (Vigoda, 2000; 192). Hence, the subordinate accountant's sense of fairness and, ultimately, satisfaction depends greatly on his or her perception of the superior accountant's judgments and behaviors. Social exchange theories generally predict that a subordinate's perception of a fair and just organization should result in increased employee performance (Moorman et al., 1998; Konovsky & Pugh, 1994; Farh et al., 1990). This lends greater weight to the importance of a subordinate's perceptions of his or her superior's leadership and performance. These perceptions of the superior's performance will vary depending upon the situation. Further, perceptions of the superior accountant's performance will be affected by a variety of technical, personal, social, and other factors.

There are a number of theories about perceived leadership and performance in the organizational and psychology literatures that theorize consequences to perceptions of leadership and performance. Two of these theories were chosen to guide this investigation: the theory of adaptive self-regulation (Tsui & Ashford, 1994) and the theory of the perception of

¹ Organizational citizenship behaviors (OCB) consist of exceeding job requirement. OCB have been accepted in the management literature as necessary for the effective functioning of organizations (Morrison, 1994; 1543).

organizational politics as conceived of by Kacmar et al. (1999). The adaptive self-regulation theory was chosen because it purports to describe the ways by which individuals manage others' perceptions and expectations. Two of the managed perceptions that the adaptive self-regulation model has been used to address are perceived leadership and perceived performance (Sosik et al., 2002). Core components of the adaptive self-regulation theory relate to processes employed by the individual to manage expectations (See Figure 1). However, of more relevance to the present study is that research in the adaptive self-regulation stream has identified a number of personal, interpersonal, job and organizational variables that are theorized to have an impact on perceptions of leadership and performance. Adaptive self-regulation theorizes the effects of these variables, but is not clear as to the nature of these effects. Specifically, adaptive self-regulation is not clear as to whether the variables affect perceptions directly or indirectly by mediation through yet other variables. Hence, one contribution of the present study is to more carefully theorize and test these effects.

In the Kacmar et al. (1999) study, perceived leadership was also modeled.² In that study, they identified an additional determinant of perceived performance and perceived leadership not found in the adaptive self-regulation model.³ That variable is the individual's perception of organizational politics, and it was not included in the original adaptive self-regulation model. Hence, an additional contribution of the present study is to combine elements of the two models. An individual's perception of organizational politics is important because a work environment,

² Perceived leadership was termed perceived supervisor effectiveness but the constructs were the same (Kacmar et al., 1999; 390).

³ The Kacmar et al. (1999) model is predicated on the 1989 Perceptions of Organizational Politics model of Ferris et al. However, Ferris et al. (1989) did not study perceptions of leadership and performance as consequences to other variables.

which is viewed as being political in nature can negatively influence the behavior and attitudes of employees (Huang et al., 2003; 519).

The purpose of this study is to test a model of perceived leadership and performance that combines elements of the adaptive self-regulation model and the Kacmar et al. theorizing on the perceptions of organizational politics. The outcome variables are a superior's perceived leadership and perceived performance. The model contains classes of predictor variables: personal, interpersonal, job and organizational. By combining the two theories, this study tests whether the variables of interest from the adaptive self-regulation model are mediated by the subordinate's perception of the organization's politics (See Figure 2).

The personal variable of interest in this study is the subordinate's self-monitoring ability. A difference in the subordinate's perception of the organization's political climate is predicted based in part on his or her self-monitoring level. There are three interpersonal variables of interest – trust, conflict orientation, and power. When the subordinate feels empowered and has trust in his or her superior, the subordinate's perception of organizational politics is expected to be lower than when the subordinate feels less empowered and less trusting. Predictions differ for the effect on the perception of organizational politics depending on the interpersonal conflict orientation variable. Generally, subordinates with more productive (“good”) conflict orientations should perceive the organizational politics level to be lower.⁴ The job and organizational variables of interest in the current study are the hierarchy of the organization and the subordinate's perception of the superior's desire to obtain “complete” feedback from subordinates. The more hierarchical the subordinate perceives the organization to be, the higher

⁴ See the theoretical and hypotheses development section for elaboration of the conflict orientations of collaboration, compromise, and accommodation.

(more negative) should be his or her perception of the organization's political level. If the subordinate perceives feedback seeking by his or her superior to be sufficient, and not strictly positive feedback seeking, the perception of the organization's politics should be lower than is the case when feedback seeking is either insufficient or strictly positive in nature. As previously mentioned the organizational process variable of interest in the current study is the subordinate's perception of organizational politics. If the subordinate perceives the level of politics to be relatively higher, the prediction is that this will be negatively associated with his or her assessment of the superior's leadership and performance, and vice-versa.

Data for the above-mentioned variables will be collected using a questionnaire. Subordinate accountants will provide measures of their own traits, as well as perceptions of their supervisor. All measures used have been validated in prior research. The primary method of analysis will be structural equation modeling (SEM).

This paper will make a number of contributions to the accounting, psychology, and organizational literature. As mentioned above, it will formally combine elements of two models and test that combination. It will more carefully investigate the role of certain variables, in terms of the nature of their relation to a superior's perceived leadership and performance. It will provide insight to accounting professionals as to the way certain interrelational and organizational factors can be managed to improve leadership perceptions and hence overall organizational performance. Finally, it provides a brief introduction of the adaptive self-regulation model to the accounting literature.

Several aspects of the design of this study may limit the ability to generalize its results. It is possible that the working environments of some accountants are so unique that any study other than a field study will not capture the relationships and therefore the results may not apply.

Although steps will be taken to assure anonymity, subordinate accountants may be too uncomfortable with questions relating to their superior's performance to answer honestly. Finally, it is possible that certain variables were excluded from the model that better explain accountants' perceptions of superior's leadership and performance.

The following chapter describes the theoretical development and conceptual model. In it, selected literature is reviewed and the hypotheses are derived. The third chapter contains the research design and methodology that will be used to test the hypotheses. This section contains a discussion of the measurement scales along with their derivations. The fourth chapter includes the data analysis and a discussion of structural equation modeling, the confirmatory factor analysis, hypothesis testing, and additional analyses. The final chapter concludes with the analysis of the findings, the limitations of this study, as well as opportunities for future research.

CHAPTER TWO: THEORETICAL DEVELOPMENT & CONCEPTUAL MODEL

Perceived Leadership & Performance

As mentioned in the introduction, accounting studies show that accountants should worry about how their leadership and performance is perceived by others (Pratt & Jiambalvo, 1981; 1982; Jiambalvo & Pratt, 1982; Kelley & Margheim, 1990; Otley & Pierce, 1995).⁵ These studies of perceived leadership and performance within accounting are further discussed below.

In both Pratt & Jiambalvo (1981, 1982) studies, leadership within auditing was investigated. The 1981 field study findings identify leader behaviors in auditing which may influence, either directly or indirectly through some intermediary factors, audit team performance. The theoretical base for this study was the then contemporary leadership model which focused on leader “initiating structure” and “consideration” as the determinates of effectiveness. Consideration reflects the extent to which an individual is likely to have job relationships characterized by mutual trust, respect for subordinates ideas, and consideration of their feelings. Initiating structure reflects the extent to which an individual is likely to define and structure his (or her) own role and those of his (or her) subordinates toward goal attainment (Howell, 1976; 85).

Pratt & Jiambalvo (1981, 1982) reported evidence that audit team performance was positively related to the supervisors’ level of consideration, and certain of the structuring

⁵ A number of early studies looked at leadership issues in the context of accounting control systems but these studies were not particularly relevant to the superior/subordinate relationships which are the focus of the current study (DeCoster & Fertakis, 1968; Hopwood, 1974; Ansari, 1968).

leadership behaviors also varied positively with audit team performance. A positive relationship was found between considerate leadership behaviors and interpersonal relationships, satisfaction, and motivation. This study suggests that addressing the behavioral interactions among audit team members is necessary to maximize audit effectiveness. The researchers conclude that while many of the relationships are complex, overall they find that certain leader behaviors affect audit team performance directly, and others (such as staff satisfaction, motivation, performance, and audit team interpersonal relations) affect audit team performance indirectly. The 1982 paper provided similar results. Pratt & Jiambalvo (1982) found that leader behavior in auditing is related to certain antecedent variables and that the behavior exhibited by the accounting superior relates to subordinate performance, motivation, and job satisfaction. The researchers concluded that a more complex model might be required to explain leadership behavior adequately, a model that includes additional variables and recognizes interactions among the variables

The accountant superior-subordinate relationship and perceptions of the superior's leadership on the subordinate's satisfaction and motivation was also examined in a study by Jiambalvo and Pratt (1982). In this study, path goal theory was the framework utilized. Leadership "consideration" and "initiating structure" were examined independently. They found that subordinates reported greater satisfaction with the superior, that tasks were accomplished more quickly, and they were more involved in the task when superiors engaged in more considerate leader behaviors. The effect of structuring leadership behavior on the subordinate's satisfaction level was weak. However, a significant interaction between consideration and structuring leadership behaviors was found, leading them to conclude that unless structuring behavior is accompanied by consideration behavior, the subordinate's level of satisfaction will be low. Structuring leadership behaviors also were found to have a positive effect on the time

required for relatively complex tasks, but a negative effect during simple tasks. In addition, it was found that considerate leadership behaviors had a greater impact when subordinates were performing relatively simple tasks.

Kelly and Margheim (1990) examined the effect of time budget pressure on dysfunctional auditor behavior. As part of their study, they examined the effect of senior auditors' leadership characteristics on audit quality and subordinate accountants' dysfunctional audit behavior, specifically underreporting of time. They found that when the subordinate's perception of the superior's time budget was "very tight, practically unattainable" or when the senior auditor had very strong Type A personality traits, underreporting of time occurred. In addition to perceptions of "very tight, practically unattainable" time budgets or time budgets that were only "attainable with considerable effort" when a senior auditor was perceived as providing less structured leadership, audit quality reduction acts were more common. As in the last study, they conclude that high levels of both consideration and structure are needed to produce the best outcome in terms of limiting dysfunctional subordinate behaviors.

Otley and Pierce (1995) is an extension of the four previously mentioned studies. They examine the effect of the audit manager's leadership style in a non-US setting on the behavior of in-charge seniors while also testing the moderator variable "perceived environmental uncertainty" (PEU). By dividing the participants into four leadership groups based on their levels of consideration and structuring, behavior patterns emerged in relation to dysfunctional behaviors. The greatest frequency of dysfunctional behavior by subordinates occurred when the superior had a high structure/low consideration orientation. The second highest frequency occurred in the low structure/low consideration group. The third greatest frequency was with the high structure/high consideration group. The lowest reported frequency of dysfunctional

behaviors was reported by the low structure/high consideration group. However, because previous research has shown that no single style of leadership is ideal in all circumstances, the researchers tested the PEU variable. They found various differences in desired levels of structure and consideration depending on the level of PEU.

Although perceived leadership ability and performance have been studied within the accounting domain, they have not been investigated in the manner of this dissertation study. The above studies of perceived leadership and performance examine the effect of different leader styles and characteristics on other outcomes such as dysfunctional audit behaviors. The current study differs in that the antecedents of the superior's leadership ability and performance are the variables of interest. Specifically, the antecedents of interest are personal subordinate characteristics and manageable interpersonal characteristics. The current study also differs from prior research in that the demographics of the sample were far different than the previous studies. In general, previous study participants were younger, had less experience, and were less diverse in terms of working environment and level of employment than those who participated in this study.

Again, the outcomes investigated in this study are the subordinate accountant's perception of the leadership and performance of his or her superior. These perceptions are particularly important because individuals act in part, in relation to, and in response to, the expectations of others. Thus, an individual can increase others' perceptions of his or her performance and leadership by meeting the expectations of his or her subordinates (Kotter, 1985; 44). A benefit to high levels of perceived leadership and performance is career success (Kilduff & Day, 1994; 1048). In addition, the subordinate accountant's perception of the superior's leadership and performance is important because leaders are known to exert a strong influence

on subordinates' beliefs about their work environment (Kacmar et al., 1999; 390). The reputation for being an effective leader also has been found to correspond to increased performance evaluations (Sosik et al., 2002). Finally, studies in accounting show that improved perceptions of their superior leads to greater satisfaction, commitment, and better performance on the part of the subordinate accountants (Pratt & Jiambalvo, 1981; 1982; Jiambalvo & Pratt, 1982; Kelley & Margheim, 1990; Otley & Pierce, 1995). This in turn leads to better overall project performance and the ultimate betterment of society. In order to conceptualize which factors affect the accountant's perceptions of his or her superior's leadership and performance, elements of the adaptive self-regulation model and the perception of organizational politics construct will be examined.

Adaptive Self-Regulation and Perceived Leadership & Performance

The adaptive self-regulation model has been used to theorize the ways by which an individual manages others' perceptions of his or her leadership and performance (Tsui & Ashford, 1994). Thus, it is one process employed by a leader to manage perceptions of his or her effectiveness. In today's dynamic business world, organizational control systems cannot, nor should they, fully specify appropriate leader behavior. Thus, adaptive self-regulation has the potential to benefit both individuals and organizations.

For a leader to be perceived as effective, he or she must bring about a fit between his or her own cognitive system of behavioral controls and the control systems of the organization.

The individual's continuing attempt to conform to organizational controls or expectations is

referred to as the process of personal self-regulation (See Figure 1). This conforming process includes three distinct sub-processes or elements that are used to bring about the perceived fit: standard setting, discrepancy detection and discrepancy reduction. The initial elements of the personal self-regulation process are the standards or values set by others. For an accountant, these standards might include formal control systems such as the Code of Conduct, GAAP, and firm policies; the demands of multiple constituents such as superiors, peers, clients, subordinates and the public; as well as individual needs and desires. The individual next monitors and compares his or her own behavior to these standards. If the individual detects a difference between the two, he or she attempts to make behavioral adjustments to reduce the discrepancy, in order to bring about a better fit between the standards and the behavior. Therefore, individuals who monitor and adapt or control their own behavior should be perceived as better leaders and performers. As well, subordinates who are able to close the distance between their own standards and those of their superiors are better at self-regulating. For the interested reader, a more detailed overview of the core components of adaptive self-regulation is available in Appendix A.

Of particular relevance to this study are the various classes of variables that the model of adaptive self-regulation posits will influence perceptions of leadership and performance. These classes are personal, interpersonal, job, and organizational variables. The focus of the remainder of this study is on how selected variables from these classes relate to the subordinate accountant's perception of his or her superior's leadership and performance.

Personal Influence

Within the personal class of variables theorized to affect an individual's perceptions of their environments is the variable of self-monitoring.⁶ In developing their model, Tsui and Ashford (1994) identified self-monitoring as an essential individual difference variable in the adaptive self-regulation process and hence it is a variable of interest in this study.

Prior research typically characterizes individuals as either high or low self-monitoring individuals. High self-monitoring individuals seek and use information from others to monitor and manage self-presentation and expressive behavior. Low self-monitoring individuals are not as concerned with their self-presentation and hence are less likely to seek and/or use information from others to adjust their behavior. High self-monitoring individuals are sensitive to the cues for appropriate behavior and use this feedback to make the adjustments necessary to reduce or eliminate any differences they have with others (Tsui & Ashford, 1994).

The developer of the self-monitoring construct, Snyder (1979) defined it as self-observation and self-control guided by situational cues to social appropriateness. Lennox and Wolfe (1984) further restricted the concept of self-monitoring to sensitivity to the expressive behavior of others and the ability to modify self-presentation. This relatively narrow definition is argued to be more reflective of the aptitude of high self-monitoring individuals (Lennox and Wolfe, 1984). Self-observation and self-control relate to how the individual accountant will interact with his or her environment when assessing the performance and leadership of his or her superior. For instance, high self-monitoring subordinate accountants as opposed to low self-

⁶ Self-monitoring is also specifically named as an important personal variable in the Perceptions of Organizational Politics framework discussed next.

monitoring subordinate accountants are theorized to differentially perceive the political climate of the organization. This study will then determine if any differences in perceptions of the political climate lead to differences in the subordinate accountants assessment of the superior's leadership and performance.

Interpersonal Influences

In the adaptive self-regulation model, three interpersonal variables are theorized to be influential – the power relationship, conflict orientation style, and the interpersonal trust relationship between the subordinate and the superior (Tsui & Ashford, 1994). The first interpersonal variable, the power relationship, relates to the subordinate accountant's perception of the legitimacy of the individual making the claim to power, in this case the superior, whether the superior has the right to sanction the subordinate accountant and whether the subordinate accountant places greater weight on legitimacy concerns or on sanctions or weights them equally.

In general, interpersonal power is defined as having the potential to influence or control others (French & Raven, 1959), a necessary antecedent to effective leadership. The manner, direct, or indirect, in which the power relationship affects the influenced individual's perceptions, remains under theorized; accordingly, both direct and indirect effects are posited. According to the adaptive self-regulation model, the extent of influence one individual has over another also depends on the power relationship between the two individuals. Again, the manner or path of the influence is unclear. Under either theory, the superior's influence on the

subordinate's perceptions is predicted to be differentially affected by the subordinate's perception of the power relationship.

The French and Raven (1959) topology of interpersonal power specifically delineates different sources of social power as bases by which people exert the construct of interest, social influence. The five sources of power presented in the French and Raven (1959) model are the power to reward, the power to coerce, the power of expertise, the power of legitimacy, and referent power. Ideally, all sources exist within a given superior/subordinate relationship although the relative influence of each of the sources of power differs in each situation.

Reward power occurs when subordinates believe that the superior can provide desired rewards. Coercive power exists when the subordinate believes that the superior has the power to punish. It is important to note that the use of either of these bases of power is theorized to induce only temporary and superficial changes in the subordinate. Only public compliance is obtained and not a change in attitude, belief, or values. As such, surveillance is required for continued compliance (Bruins, 1999). Superiors typically are the ones who have both reward and coercive power. However, if the superior is viewed as only having reward and coercive power, the subordinate typically views the organizational climate negatively or as highly political as well as viewing the superior's leadership and performance poorly.

If the perception is that a superior possesses expertise or knowledge in his or her specific field, he or she can influence through the use of expert power. A superior who is perceived to possess expertise is predicted to be viewed as a good performer, but this alone is not enough to affect a subordinate's perceptions of the superior's leadership ability. A superior's power is legitimate to the extent that subordinates believe the superior has the right to exert power over others. A frequent source of legitimate power is the position of the superior relative to the

subordinate either within the formal hierarchy of the firm or the relative assigned positions on a work team. Legitimate power is a desired base of power in a superior/subordinate relationship because it is accepted by the subordinate, and thus does not require surveillance for continued compliance. If the subordinate perceives the superior's power as legitimate, he or she is likely to should perceive a lower level of organizational politics and higher levels of leadership ability in the superior. Lastly, referent power refers to the subordinate's identification with the superior. This of all the power bases should most positively affect the subordinate's perceptions of the organization's politics as well as the superior's leadership ability and performance. A typical source of referent power is goodwill on the part of the subordinate based upon previous experience working with the superior.

The French and Raven (1959) model acknowledges that power can be based on the need or desire to maintain relationships and not just on the possession of external status or resources. To this end, adaptive self-regulation theory predicts different relationship strategies for a subordinate accountant and his or her superior. For instance, if the accountant is acting in the position of a subordinate, he or she is more likely to use a compliance strategy than if the accountant is in the position of a superior. Similarly, an "act and explain" strategy⁷ is a more likely action for a superior dealing with a subordinate than vice versa. The power relationship might be based on the constituent's centrality or criticality to the issue or project, their referent power, and/or their expert power. Among other things, power relationships influence information seeking on expectations and feedback regarding performance (Tsui & Ashford,

⁷ In an "act and explain" strategy, the individual's behavior does not change. He or she just explains the behavior to interested others in an attempt to reduce any discrepancy between other's standards and his or her behavior.

1994). Subordinates are more motivated to seek feedback from superiors than the reverse (Tsui & Ashford, 1994; 108).

Another interpersonal variable, conflict orientation, refers to the methods an individual typically relies on when faced with a conflict situation. Since conflicts between individuals are a normal and necessary facet of working relationships, the way in which an individual handles these conflicts becomes important. Research within the management discipline traditionally refers to Thomas's (1976) five orientations or styles toward handling conflict: competition, collaboration, compromising, avoidance, and accommodation (Tsui & Ashford, 1994; 108). Thomas (1988; 433) classifies these conflict-handling orientations or styles into two basic dimensions of strategic intent-cooperativeness (attempting to satisfy the other party's concerns) and assertiveness (attempting to satisfy one's own concerns). An individual whose orientation toward handling conflict is described as competitive is one who is highly assertive but not very cooperative – his or her primary goal is to win. Collaborative individuals are both highly assertive and highly cooperative, they look for a win-win situation. Those moderately assertive and cooperative have a compromising orientation and seek a middle ground. An individual who is neither assertive nor cooperative has an avoidance orientation and generally seeks delay. Finally, low assertiveness and a high level of cooperation leads to an accommodating orientation and yielding becomes the goal.

It is theorized, that although individuals can move from one conflict orientation to another, through either practice or temperament most rely heavily on one particular orientation (Thomas, 1976). An accountant with an accommodative orientation should tend to use compliance strategies to manage differences with others, while one with a competitive orientation should tend to ignore the differences and push his or her own position. An

accountant with a collaborative or compromising orientation may attempt to influence expectations or get constituents to alter their perceptions of the behavior in question. Those with an avoidance orientation may either do nothing or retreat with a strategy aimed at maintaining his or her self-esteem (Tsui & Ashford, 1994).

Baron (1989) found that high self-monitoring individuals are more likely to employ either collaborating or compromising conflict orientations than are low self-monitoring individuals. However, given their adaptive nature, high self-monitoring individuals should be more able to alter their conflict orientation style to manage the situation when interacting with others in the workplace. Hence, the conflict orientation of a high self-monitoring individual may be more situational and therefore less predictable. In any event, an accountant's conflict handling plays a role in both how they view the organization's political climate and how others view them within the organization. In turn, perceptions of leadership and performance should be affected.

The final interpersonal variable discussed in the model of adaptive self-regulation is interpersonal trust. Trust influences both the extent and the quality of the feedback between two individuals. O'Reilly and Anderson (1980) reported that various aspects of feedback are differentially related to perceived performance and satisfaction under conditions of high and low trust. All else being equal, accountants should be more likely to seek direct feedback from those they trust more than from those they trust less. In addition, feedback received is expected to be more honest from individuals who are trusted (Tsui & Ashford, 1994; 109). Therefore, it is theorized, that information that is more accurate should be derived through a high interpersonal trust relationship (Tsui & Ashford, 1994). Sgro et al. (1980) supports this theory in that high interpersonal trust relationships positively affect a subordinate's perception of a superior's leadership ability.

Job & Organization Contextual Influences

The two job and organizational contextual variables of interest in this study are feedback seeking by one's superior and the hierarchical structure of the organization. The type of feedback sought by the superior differentially affects his or her behavior and subordinates perceptions of those behaviors (Ashford & Tsui, 1991). Superiors seeking feedback may not do so in a rational manner, they may seek one type of feedback (positive or negative) at the exclusion of the other. This behavior occurs even if the feedback-seeking pattern hurts subordinates' perceptions of the superiors' performance or of the organization as a whole. For example, Miller (1976) found that some individuals were discouraged from seeking negative feedback because it threatened their ego. Others believe that seeking negative feedback makes weaknesses more salient (Ashford & Tsui, 1991). These findings show irrational behavior on the part of some feedback-seeking superiors, since soliciting negative feedback gives an individual a more temperate view and a better basis from which to take corrective action and improve perceptions of performance and leadership ability (Ashford & Tsui, 1991). The second contextual influence, hierarchical structure is also believed to result in differing perceptions of the leaders' ability and of the organization. The perceptions of the subordinates are believed to differ because individuals react differently at different levels of organizational or leadership control. Following are the limited empirical findings to date that use elements of the adaptive self-regulation model of Tsui and Ashford (1994) as a framework for increased understanding.

Prior Empirical Research

Tsui et al. (1995) specifically examined leaders' responses to the expectations of others as theorized by the model of adaptive self-regulation of Tsui and Ashford (1994). They found a positive association between specific efforts on the part of the leaders and perceptions of the leaders' effectiveness by subordinates. The Tsui et al. (1995) study differs from the current study in that its focus was on the discrepancy response strategies of the leaders and as such, the analysis was conducted on matched pair samples. The contextual variable of interest in both this and the current study is feedback. The authors suggest in their limitation section that the interpersonal variable power should be studied in relationship to feedback.

Sosik et al. (2002) utilized the adaptive self-regulation model to link self-monitoring with perceptions of leadership and performance. They collected data over a one-year period from focal managers, their superiors, and their subordinates. They found that when subordinates viewed their focal manager as utilizing a "good" form of leadership the focal manager's superior increased the performance evaluation of that focal manager.

Multiple other studies consider the adaptive self-regulation framework as additional support for various other theoretical models (Hamlin, 2002; Valcour, 2002; Sosik, 2001; Brett et al., 1999). Even more studies discuss or test variables found within the framework. The most often researched variables of consequence to this study are self-monitoring (Becker et al., 2002) and feedback (Ashford & Tsui, 1991).

These and other studies have called for further research elaborating on the relationships theorized in the model. A review of the literature suggested "perceptions of organizational politics" as a theoretically relevant construct to augment the model. The perception of

organizational politics construct and model were first developed by Ferris et al. (1989). In 1999, Kacmar et al. hypothesized and tested the link from the perception of organizational politics to perceptions of a leader's effectiveness. A discussion of the construct of organizational politics and the relationship to perceived leadership and performance follows.

Perceptions of Organizational Politics and Perceived Leadership & Performance

Many definitions of perceived organizational politics have been proposed within the literature, although none has been universally accepted (Christiansen et al., 1997; 711; Huang et al., 2003; 520). The perception of organizational politics is most often defined as the degree to which an individual views his or her environment as political, and therefore unjust and unfair (Vigoda, 2000; 187).⁸ This definition aligns with the theory being tested in this paper and therefore was the basis used in this study. Perceived organizational politics are referent to others' political activities, such as favoritism, suppression of competing entities, and the manipulation of organizational policies (Kacmar et al., 1999; 386). Thus, in this study perceptions of higher levels of organizational politics are expected to be associated with relatively more negative outcomes including lower perceptions of superior's performance and leadership.

An early study by Gandz and Murray (1980) found that higher levels of perceived politics were associated with more dissatisfied employees (Christiansen et al., 1997; 712). More recently, Parker et al. (1995), found a variety of negative outcomes to highly political climates

⁸ This approach is rooted in Kurt Lewin's (1936) argument that individuals respond to their perception of reality, not necessarily to actual reality. Allport (1955) supports the theory and states that from these perceptions attitudes and behaviors result.

including lower overall employee satisfaction and increased evaluations of management as being ineffective. Perceptions of organizational politics are also often found to cause disharmony and conflict within the workplace because political behavior is perceived as unduly self-interested behavior (Huang et al., 2003; 520; Vigoda, 2000; 187).

Kacmar et al., (1999) found that the outcomes from individuals' perceptions of organizational politics are ameliorated by the level of control and /or understanding an individual has about organizational processes. For instance, the degree of understanding an individual has about how to influence an organization's politics can flavor the perceiver's view of those politics as either an opportunity or a threat. Kacmar et al. (1999) confirmed a previously found direct relationship between organization centralization and political activity, in that a highly centralized organization's political activity is high in an attempt to influence decision-makers. The same study found a negative correlation between the perception of organizational politics and perceived supervisor effectiveness. Based upon these findings, the expectation in this study is that the more harmonious the relationship is between a superior and a subordinate, the less the relationship is negatively impacted by organizational politics. This in turn is expected to lead to the subordinate having a more positive perception of his or her superior's performance and leadership.

Hypotheses

The rationale for the following hypotheses was developed in detail in the preceding section. Self-monitoring is considered the key personal variable in the model of adaptive self-

regulation and is also key to the perceptions of organizational politics model. The subordinate accountant's self-monitoring level is therefore the personal antecedent of interest in this study. Based on the previously discussed theory relating self-monitoring with the ability and/or sensitivity to the environment, it is predicted that the subordinate's perception of the organization's politics will differ depending on his or her self-monitoring level. High self-monitoring subordinates should be more capable of detecting the cues from the organizational political environment and adapting to those cues, giving them the advantage that results in their perceiving the political environment as less threatening. Accordingly, high self-monitoring subordinates should rank the perception of organizational politics lower than their low self-monitoring counterparts do. On the other hand, low self-monitoring subordinates are less aware of their environment than are high self-monitoring subordinates. Thus, low self-monitoring subordinates may not be aware of a negative political environment within the organization. If this theory holds, low self-monitoring subordinates should rank the perception of organizational politics lower than their higher self-monitoring counterparts do. These conflicting viewpoints lead to the following non-directional hypothesis:

H1: Subordinate accountants with high and low levels of self-monitoring perceive their organization's politics differently.

This study tests a model that combines the perceptions of organizational politics construct with predictions from the adaptive self-regulation model (see Figure 2). The combined model predicts that the majority of the interpersonal antecedents of interest should affect an individual's perception of organizational politics inversely. For example, and as mentioned in Chapter 2, subordinate accountants with high interpersonal levels of trust in their superior should rate the

perception of organizational politics at a low level (H2a). Similarly, subordinates whose superiors exhibit sufficient and proper uses of power should rate relatively low levels of organizational politics (H3a). Proper sources of power are defined as relatively high levels of referent, reward, legitimate, and expert power along with a relatively low level of coercive power. In addition, those same subordinate accountants (those that rate perceptions of organizational politics at a low level) should rate the performance and leadership ability of their superior at a high level (H2b, H2c, H3b, H3c).

Different effects are predicted for subordinate accountants with different conflict orientations. Subordinate accountants with collaborating and avoiding conflict orientations are the most motivated to perceive organizational politics as low, while those with competitive conflict orientations are most likely to rate the perception of organizational politics as high (H4a, H4b, H4c). No predictions are made for perceptions of organizational politics by subordinate accountants with accommodating or compromising conflict orientations. In addition, high self-monitoring individuals are more likely to use collaboration or compromise as their major conflict orientation (H5a, H5b)⁹ (Arnold et al., 2001). This leads to an interaction effect between an individual's self-monitoring and conflict orientation, the only two antecedent constructs in the study that measure the subordinate's traits. The related hypotheses follow:

H2: Subordinate accountants with high trust relationships with their supervisors perceive organizational politics to be low and the performance and leadership ability of their superiors to be high.

⁹ The other antecedent constructs all of which measure the subordinate's perception of either relationships or of his or her superiors traits are the power relationship, the trust relationship, feedback type, feedback seeking and hierarchal structure. In addition, the outcome variables of perceived performance and perceived leadership ability are also measures of the subordinates perception of his or her superior traits.

H2a: Subordinate accountants with high trust relationships with their supervisors perceive politics to be relatively low.

H2b: Subordinate accountants with high trust relationships with their supervisors perceive the leadership ability of their superiors to be relatively high.

H2c: Subordinate accountants with high trust relationships with their supervisors perceive the performance of their superiors to be relatively high.

H3: Subordinate accountants with good power relationships with their superiors perceive organizational politics to be low and the performance and leadership ability of their superiors to be high.

H3a: Subordinate accountants with good power relationships with their superiors perceive organizational politics to be low.

H3b: Subordinate accountants with good power relationships with their superiors perceive the leadership ability of their superiors to be relatively high.

H3c: Subordinate accountants with good power relationships with their superiors perceive the performance of their superiors to be relatively high.

H4: Subordinate accountants' conflict orientation affects their perceptions of organizational politics.

H4a: Subordinate accountants with collaborating conflict orientations perceive organizational politics to be low.

H4b: Subordinate accountants with avoiding conflict orientations perceive organizational politics to be low.

H4c: Subordinate accountants with competitive conflict orientations perceive organizational politics to be high.

H5: High self-monitoring subordinate accountants are more likely to resolve work conflicts through collaboration and compromise than are low self-monitoring subordinate accountants.

H5a: High self-monitoring subordinate accountants are more likely to resolve work conflicts through collaboration than are low self-monitoring subordinate accountants.

H5b: High self-monitoring subordinate accountants are more likely to resolve work conflicts through compromise than are low self-monitoring subordinate accountants.

The job and organizational contextual variables hypothesized to affect organizational politics in the newly developed model are the accounting superiors' willingness to seek negative

performance feedback and the hierarchy of the organization. The type of feedback sought by a leader has been found to matter in both how he or she acts and in others' perceptions of those actions. For example, if the superior only seeks positive feedback, the feedback should describe what he or she does well so that those good behaviors can be repeated. However, the avoidance of negative feedback may make any weaknesses much more salient (Ashford & Tsui, 1991; 254). It is particularly important in attaining a reputation for good performance and leadership ability that a superior actively seek negative feedback, since individuals are more likely to give only positive feedback spontaneously and may even distort negative feedback in a positive direction (Ashford & Tsui, 1991; 254). It is posited that a lack of feedback seeking, or only positive feedback seeking, by the superior will negatively influence the subordinate accountant's perception of the organization. This leads to the following hypothesis:

H6: Subordinate accountants that perceive their superior as either not seeking feedback or only seeking positive feedback will perceive the level of organizational politics higher than those who perceive their superior as seeking both positive and negative feedback from them.

As previously mentioned, having more levels of vertical hierarchy in an organization is predicted to raise the subordinate accountant's perception of organizational politics. This prediction results in the following hypothesis:

H7: Subordinate accountants who perceive their organization as more hierarchical are more likely to perceive high levels of organizational politics within the organization.

The preceding hypotheses predict the subordinate accountant's perception of the organization's politics. In turn, the subordinate accountant's perception of the organization's

politics is posited to affect the subordinate's perception of his or her superior's leadership and performance. The related hypotheses follow:

H8: Subordinate accountants who perceive the level of politics within the organization as high rate the leadership ability of their superiors lower than do subordinates who perceive the level of politics within the organization as low.

H9: Subordinate accountants who perceive the level of politics within the organization as high rate the performance of their superiors lower than do subordinates who perceive the level of politics within the organization as low.

This completes the hypothesized relationships of the newly developed model. The next section will discuss the method used to test the aforementioned hypotheses.

CHAPTER THREE: RESEARCH DESIGN & METHODOLOGY

Procedures

A self-developed questionnaire based upon multiple measurement scales validated in previous research both in and outside accounting was utilized in the current study. The questionnaire appears in Appendix B. Sample collection took place over a nine-month period. Sampling began with a group of professional accountants attending an accounting conference at a large state university in the south (Group 1). These participants were solicited via a mailed request before the conference and a booth was set up at the conference so that those who wished to participate could do so. The voluntary participants supplied contact information (name, business address, and e-mail address) for up to five additional accountants.

Group 2 participants consisted of the contacts supplied by Group 1 participants. Group 2 participants received the same questionnaire. These questionnaires included self-addressed stamped envelopes for return to the researcher. Group 2 participants were also asked to supply additional participants. The additional participants obtained from Group 2 participants were then contacted via e-mail or mail and asked to participate in the same way. In addition, other participants (Group 3) were solicited via mail and personal request until the complete sample was obtained. The data from the three groups were examined and compared to ensure that differences that might have affected the results did not exist. Internal Review Board (IRB) approval (see Appendix C) and participant consent (Appendix D) were obtained. Tsui et al.

(1995) used a modified version of this method in management research, as did Sosik et al. (2002) in psychology.

Measures

The study measured constructs found in the Tsui and Ashford (1994) adaptive self-regulation model along with others from the perceptions of organizational politics model as well as perceived leadership ability and performance. The classifications of the constructs measured consisted of personal, interpersonal, and contextual variables that may affect the adaptive self-regulation of an accountant. The measurement scales chosen for the constructs of interest are discussed below.

Perceived Performance

To measure performance the Reputation Expectational Effectiveness scale (REE) developed by Tsui (1984) was chosen.¹⁰ This three-question scale was chosen because it measures the extent leaders meet constituents performance expectations. Responses ranged from “Not At All” to “Entirely” on a 7-point likert type scale with higher numbers indicating greater perceptions of perceived performance. The internal consistency reliability estimates for the REE scale found by Tsui (1984) were 0.75, 0.84, 0.87, and 0.86 for self, superiors, subordinates, and

¹⁰ The REE questions are numbers 127-129 in the research instrument, which appears in Appendix A.

peers respectively for judgments of the expectation of a leader's overall effectiveness. This measurement scale was further validated in Ashford and Tsui (1991) and Tsui et al. (1995).

Perceived Leadership Ability

Transformational leadership was the measure of perceived leadership ability measured in this study because it has been found to have positive effects on many important organizational aspects such as trust, commitment, team-efficacy, and self-efficacy (Arnold et al., 2001). In addition, transformational leadership coincides with the AICPA's Vision Project's definition of leadership skills: the ability to inspire, motivate, and influence others (AICPA, 2000; Viator, 2001). Prior research in accounting investigated the effectiveness of initiating structure and consideration, which are two leader behavior constructs that are transformational in nature (Pratt & Jiambalvo, 1981; 1982; Jiambalvo & Pratt, 1982). For these reasons, transformational leadership was the measure of interest in the study.

The two most commonly used measures of transformational leadership behaviors in the recent past have been the Multifactor Leadership Questionnaire (MLQ; Avolio, Bass, and Jung, 1995), and the Leadership Practices Inventory (LPI; Kouzes and Posner, 1990). The MLQ measures three transformational leadership behaviors, while the LPI measures five. In contrast, the Global Transformational Leadership scale (GTL; Carless et al., 2000) measures a broader range with seven behaviors within one underlying dimension. Largely for this reason, the Global

Transformational Leadership scale (GTL) was chosen over the other more commonly used transformational scales.¹¹

In the Carless et al. (2000) study, principal components factor analysis showed the factor structure of the GTL. The items assessed one underlying dimension of leadership with an eigenvalue of 5.0, which explained 71% of the variance. The factor loadings ranged from 0.78 - 0.88 with a mean of 0.84 (SD = .05). Bagozzi and Heatherton (1994, 45) following the rule-of-thumb suggested by Bentler and Bonett (1980) suggest that the relative noncentrality index (RNI) should exceed 0.90 to indicate a satisfactory fit and the GTL meets that criterion. Bagozzi and Heatherton (1994, 63) also suggest that reliability and the average amount extracted (AVE) be examined in principal component factor analysis. The reliability of the GTL was calculated to be 0.93 and the AVE exceeded the minimum acceptable value suggested by the literature for achieving a satisfactory measurement model of 0.50 (e.g., Fornell & Larker, 1981, 46) with a value of 0.67.

Convergent validity was measured by the correlation among the GTL and the MLQ and the LPI. The correlations of the subscales, which were determined to be similar, ranged from 0.71 to 0.87 (Carless et al. 2000, p. 398). The pattern of high correlations with the hypothesized constructs provides evidence the GTL corresponds to other measures of transformational leadership. Correlations between total GTL were also comparable to scores on the MLQ and the LPI. These correlations ranged between 0.76 and 0.88 with a mean of 0.83 (SD = .04). These high correlations provide evidence that the GTL has strong convergent validity. Discriminate validity of the GTL was measured by comparing groups who would be expected to have

¹¹ The GTL questions are numbers 130-136 in the research instrument, which appears in Appendix A.

different scores. T-tests show the GTL discriminates significantly between all contrasting groups.

The possible range of scores on the GTL is 7 to 35 with a mean of 25 (SD = 6.76), which indicates that there is adequate dispersion of scores on the GTL. The Cronbach alpha value of 0.93 is high and supports the conclusion that the GTL is a reliable measure of transformational leadership. The seven-item GTL responses were entered on a 7-point likert type scale ranging from “Very False to Very True”. The higher the score reported by the accountant, the greater he or she perceives his or her superior’s leadership ability.

Personality Variable

Self-Monitoring

Lennox and Wolfe’s (1984) Revised Self-Monitoring Scale as modified by O’Cass (2000) was chosen to measure self-monitoring.¹² The reasons this scale was chosen over the more often used Snyder (1974) scale is due in part to criticisms of the Snyder scale and in part, because the more refined and efficient validated scale exists. In addition, the current study is interested in the more narrow definition of self-monitoring, that of Lennox and Wolfe (1984) who created their scale to measure the construct as they define it. The Lennox and Wolfe (1984)

¹² The Revised Self-Monitoring Scale questions are numbers 19-30 in the research instrument, which appears in Appendix A.

scale restricts the concept of self-monitoring to the ability to modify self-presentation and sensitivity to the expressive behavior of others. This more narrow definition than that originally proposed by Snyder is more reflective of the forte of high self-monitoring individuals (Lennox and Wolfe, 1984). The Lennox and Wolfe scale was created over four studies wherein factor analysis was conducted on Snyder's original scale to generate the items to measure the construct.

In the original use of the Lennox and Wolfe (1984) revised self-monitoring scale it had a coefficient alpha of 0.75 for the 13 item total scale. Individual coefficient alphas were 0.77 for the ability to monitor self-presentation factor (7 items), and 0.70 for sensitivity to the expressive behavior of others (6 items). The scale has shown construct validity with related constructs. Table nine in Lennox and Wolfe (1984, p.1361) provides item means and standard deviations.

During a pilot study, O'Cass (2000) found that some participants indicated problems interpreting the original wording of the Lennox and Wolfe revised self-monitoring scale. O'Cass (2000) modified the measurement instrument by changing the wording of the Lennox and Wolfe revised self-monitoring scale from "Strongly Disagree" to "Strongly Agree" instead of the Lennox and Wolfe terms "Certainly, always false" to "Certainly, always true". In addition, in the pilot portion of the O'Cass (2000) study, a principal component analysis was performed wherein two factors were found and one item was dropped due to low reliability and poor correlations with the other items. The resultant factor structure was significant with loadings between .714 and .787 for self-monitoring ability and .672 and .803 for self-monitoring sensitivity (O'Cass, 2000). Self-monitoring ability and self-monitoring sensitivity are the two variables found in prior research. For ease of administration and the sake of efficiency, the current study also incorporates the O'Cass modifications and therefore consists of 12-items. Participants indicated their selection for the six self-monitoring ability and six self-monitoring

sensitivity questions on a 7-point likert type scale which ranged from “Always False” to “Always True”. Higher total scores indicated higher levels of self-monitoring ability.

Interpersonal Variables

Power Relationships

Holzbach’s attributional power index or API (Comer, 1984¹³) was the measure of interpersonal power relations in an organizational environment that was used. The scale is predicated on the French and Raven (1959) power base model discussed in the section on the theoretical development of the construct in Chapter 2. The API measures 25 individual responses, and was scored, as is typically the case, on a 7-point likert type scale ranging from “Extremely Inaccurate” to “Extremely Accurate”. Power indices are formed by simply summing the points from the five questions within each of the five dimensions discussed in the preceding chapter. The higher the score within the dimension the higher that type of interrelational power.

Cronbach’s alpha measures the internal consistency of the scale. In the Comer (1984) study, the alpha values show consistency across power bases and companies. The alpha range reported is as follows for each power base dimension: expert 0.89 - 0.90, reward 0.88 - 0.90, coercive 0.69 – 0.75, referent 0.75 – 0.90 and legitimate 0.64 - 0.76.

¹³ The API originates from the unpublished dissertation of Holzbach (1974). The API questions are numbers 31-55 in the research instrument, which appears in Appendix A.

Conflict Orientation

The Thomas-Kilmann Conflict Mode survey (1994) is the generally accepted measurement instrument in conflict orientation research and is used in this study.¹⁴ The Thomas-Kilmann Conflict Mode instrument contains thirty questions. Participants were asked to select one of two statements that best describe their typical behavior. Each statement represents one of the five conflict orientations: collaborating, competing, compromising, accommodating, or avoiding. The largest number of statements chosen which related to a particular orientation determined the predominant conflict mode or orientation of each individual. There were a few individuals who had multiple predominate modes. By using the actual scores for each individual for each possible mode, this problem was eliminated. This treatment is consistent with others use of the Thomas-Kilmann instrument (Hignite et al., 2002).

Chew and Lim (1995) used the Thomas-Kilmann instrument in a study on conflict resolution methods used by Chinese business managers and reported its reliability measure at 0.72. In that study, the authors found that 18 percent of the participants typically used a competing orientation, 22.2 percent used a collaborating orientation, 24.3 percent were compromisers, 19.3 percent avoided conflict, and 16.2 percent tended to accommodation (Chew & Lim, 1995; 148). It was interesting to note that within the current study US accountants showed a predominant competitive orientation to a lesser extent at 12.4 percent than did their previously reported Chinese counterparts. The US accountants in the current study also tended more toward compromise at 33.3 percent and avoidance at 27.4 percent. In addition, current

¹⁴ The publisher of the Thomas-Kilmann Conflict Mode survey requests that no portion of the survey itself appear in a publication. For this reason, the questions are blanked out in the instrument that appears in Appendix A.

study participants exhibited accommodating and collaborating orientations less often at 13 and 13.9 percent of the time respectively.

Interpersonal Trust

A modified version of the Kumar et al. (1995) scale as used in de Ruyter & Wetzels (1999) was used in the current study.¹⁵ Although there are several other trust measurement scales including the often-used Interpersonal Trust Scale (Rotter, 1967), all are much longer and not practical for a study of this type. The 10-item de Ruyter and Wetzels (1999) version of the Kumar et al. scale was preferred in part because of its length and in part, because the constructs measured are appropriate for the current study. It measures trust within working relationships as opposed to relationships outside the workplace, whether romantic or otherwise. Specifically measuring this construct is important to this study because measuring the wrong type of trust may differentially affect analysis of the effects on other variables. Trust between employees within a workplace is associated with a sense of integrity, a reduction of uncertainty, and a tendency toward the desire to maintain the relationship (de Ruyter & Wetzels, 1999; 60). Responses range from “Strongly Disagree” to “Strongly Agree” on a 7-point likert type scale. The higher the score the greater the accountant perceives interpersonal trust with his or her superior.

¹⁵ The Interpersonal Trust questions are numbers 56-65 in the research instrument, which appears in Appendix A.

Job & Organizational Variables

Feedback

The scale for the measurement of feedback in the study is that developed by Ashford and Tsui (1991 p. 264).¹⁶ The scale measures both feedback seeking (with four questions) and feedback-strategy (with nine questions). Of the four feedback-seeking questions, the tendencies to seek positive and negative feedback are measured by two items each. Feedback-strategy questions relate to direct inquiry, the monitoring of direct cues, and the monitoring of indirect cues and consist of three items each. Tsui et al. (1995) used the scale and reported the goodness of fit index at 0.96.

In the instructions for this scale, accountants were asked how characteristic a feedback behavior was within “the past six-months”. Six months was chosen because it is consistent with previous research using behavioral recall (Kipnis et al., 1980). Responses ranged from “Very Seldomly” to “Very Often” on a 7-point likert type scale with a higher score indicating a greater degree of feedback seeking.

¹⁶ The Feedback questions are numbers 80-92 in the research instrument, which appears in Appendix A.

Hierarchical Structure

Two questions were selected from among those used by Rizzo et al. (1970) to assess an individual's perception of the hierarchy within the organization.¹⁷ The two questions ask if there is a high degree of upward information required and if violations in the chain of command are dealt with harshly at their place of work. The responses were collected on a 7-point likert type scale from "Strongly Disagree" to "Strongly Agree". For purposes of this study, if scores were high for both questions then the hierarchical orientation is deemed strong. If there is neither a requirement for upward information nor a harsh punishment for violations of the chain of command then the hierarchical orientation is considered either flat or weak.

Perception of Organizational Politics

The three factor, twelve-item, Perception of Organizational Politics Scale (POPS) was used in this study.¹⁸ The POPS scale was adapted from the perceptions of organizational politics scale developed by Kacmar and Ferris (1991). Vigoda (2000), Kacmar et al. (1999), and Kacmar and Carlson (1997) all used the twelve-item adaptation of the original scale finding it to be the most parsimonious. The studies using the POPS scale and the original Kacmar and Ferris (1991) scale report internal-consistency estimates of reliability of 0.87 to 0.88. Vigoda (2000) found reliability for the scale of 0.77.

¹⁷ The Hierarchical Structure questions are numbers 95-96 in the research instrument, which appears in Appendix A.

¹⁸ The Perceptions of Organizational Politics questions are numbers 99-110 in the research instrument, which appears in Appendix A.

The three factors and the number of related items are general political behavior (6 items), going along to get along (4 items), and pay and promotion (2 items). Responses are indicated on a 7-item likert type scale from “Strongly Disagree” to “Strongly Agree”. Higher scores indicate the perception of high levels of organizational politics. Responses on prior studies were evaluated similarly but on a 5-point likert type scale. The 7-item scale was chosen instead for this study due to ease of administration and to be consistent with the other measures.

Demographic Data

The demographic data, which appears in Table 1, includes the participant’s age, sex, marital and family status, education, work history, and accomplishments. The participant’s were also asked to assess the clarity of the instrument and the time it took to complete the questionnaire. In addition, participants had the opportunity to offer any additional information they felt was pertinent to the investigation.

The age of the average participant was thirty-nine with the range spreading from twenty-one to sixty-seven years of age. More females than males, at fifty-eight percent, participated in the study. This is in part attributable to a number of managing partners or equivalent that responded to the questionnaire but were not included in the sample because they did not have a superior and could therefore not answer questions about a superior. Of these seventeen, thirteen were male. Had they all been included in the current study, the percentage of females would have decreased to fifty-five percent. The majority of participants at fifty-five percent reported no

children currently living at home. Given that the most oft reported age was 47, this could be due in part to children having already left home.

As was expected from members of the accounting profession, all but five of the respondents reported holding at least a bachelors degree with fifty-five percent of those reporting having attained a master's degree or more. The respondents ranged from less than a year to thirty-seven years experience, with slightly more than sixteen years being average. The average respondent held their current position for five and a half years. Seventy percent of the respondents had been employed in public accounting at some point in their career. The average tenure in public accounting was slightly more than five and a half years.

The current sample was evenly distributed among the various areas of accounting. Seventeen percent reported themselves to currently be employed in auditing with an additional twenty-four percent in tax. Twenty-two percent were currently employed in industry, seventeen percent in governmental accounting, with the remainder reporting their current position in the other category. Within the 40% percent reporting themselves currently employed in public accounting and eligible for the study¹⁹, nine percent were partners, twenty-one percent managers, twenty-five percent seniors, thirty-one percent staff, and the remainder reported their positions as other. Of the approximately 60% reporting their current position not in public accounting, forty-four percent were managers, twenty-two percent analysts, twenty-five percent staff , with the remainder reporting other.

As far as certifications are concerned, 93 individuals reporting earning a total of ninety-nine certifications. Of these, the CPA certification was the most prevalent at eighty-one percent.

¹⁹ Ineligible respondents in public accounting were managing partners. They were ineligible because they did not have a superior.

Four and three percent of the certifications were CMA's and CIA's respectively, while the rest reported other certifications.

On a 7-point likert type scale, the research instrument's clarity rating averaged 6.18. The average time to complete the questionnaire was twenty-eight minutes with a range of fifteen to fifty minutes. I found no trend in the voluntary comments or anything to assist this particular investigation. However, valuable suggestions for future research investigations were offered. Once the data were collected using the procedure and measures described previously, the analysis was conducted, the results of which appear in the following chapter.

CHAPTER FOUR: DATA ANALYSIS

Nine constructs were hypothesized to have an effect on subordinate accountants' perceptions of their superiors' leadership ability and performance, as mediated by perceptions of organizational politics (POP). These nine constructs are self-monitoring level, subordinate-superior trust relationships, subordinate-superior power relationships, the superior's feedback-seeking type, organizational hierarchical structure, and the following four conflict resolution orientations: avoiding, compromising, competitive, and collaborative. Overall, all relationships except those involving the conflict orientation constructs are statistically significant and in the hypothesized direction.

Descriptive statistics of the scales and measurement indicators that were used appear in Table 2. Reliability analysis was conducted using SPSS Version 12.0.1. and Cronbach's alpha was computed as the primary reliability test statistic. The data were first screened for outliers and evidence of a linear relationship and were found to be acceptable. Before deleting any indicators, the alpha coefficients of the variables with multiple indicators ranged from 0.585 to 0.927. The 2-indicator variable "Pay and Promotion" from the POP's scale was excluded from further analysis because it failed to meet the acceptable reliability criteria cutoff of 0.70²⁰ as well as factoring properly during the later confirmatory factor analysis stage. All other factorable variables and retained indicators met the reliability acceptance criteria.

Correlations of the relationships between the variables that relate to each hypotheses were conducted next. The Pearson's correlation coefficient results of this analysis can be found in

²⁰ A high Cronbach alpha indicates good internal consistency of the items in the scale, but it does not assess dimensionality. George and Mallery (2003, p231) provide the following rule of thumb: > .90=Excellent, > .80=Good, > .70=Acceptable, > .60=Questionable, > .50=Poor, < .50=Unacceptable.

Table 3.²¹ With few exceptions, statistically significant correlations provided preliminary support for the hypothesized relationships.

Before analysis of the model or testing of the hypotheses, the correlation matrix of the hypothesized constructs was analyzed (see Table 5). Note from this matrix that the antecedent constructs of power relationships and trust relationships, as well as perceptions of organizational politics are significantly related to both of the outcome variables (the superior's performance and leadership ability as perceived by subordinates) in the expected direction. Those same antecedent constructs, power relationships and trust relationships are also significantly related to perceptions of politics, again in the hypothesized direction. Further, multivariate analysis will reveal whether these relationships are direct or indirect and mediated. The antecedent feedback type, is also significantly related to leadership ability but not to performance.

Once the relationships between the independent and dependent variables was determined the next step in the analysis was to find out if the relationship between the hypothesized antecedent constructs and the outcome variables, leadership ability and performance, is largely due to perceptions of organizational politics. In other words, to determine if those relationships are partially or fully mediated by the perceptions of politics construct. To address these questions hierarchical regressions were run predicting leadership ability first by the hypothesized antecedent constructs (non-mediated column of Table 6), then by adding perceptions of politics in the second step. This can be seen in the mediated column of Table 6. The R^2 when the hypothesized antecedent constructs were the only measures was .666. It increases to .689 with the addition of perceptions of organizational politics. The overall change in R^2 was significant at

²¹ Pearson's correlation coefficient is a measure of linear association. As such, it is not the appropriate statistic for measuring non-linear associations. For this reason Spearman's rho, which is a measure of association that does not require a linear association was also conducted and the results were equivalent.

the .001 level. The coefficients for the power and trust variables remain significant in the mediated model which indicates that their effects are not fully mediated by the perceptions of politics variable.

The second set of hierarchical regressions were run predicting performance first by the hypothesized antecedent constructs (non-mediated column of Table 7), then by perceptions of politics in the second step. This can be seen in the mediated column of Table 7. The R^2 when the hypothesized antecedent constructs were the only measures was .652. It increases to .665 with the addition of perceptions of organizational politics. The overall change in R^2 was significant at the .016 level. As is evident from the regression analysis, the inclusion of perceptions of organizational politics as a predictor (the mediated column) causes changes for the antecedents on the dependent variable leadership ability. As with the regression on leadership ability the greatest changes are obviously the constructs power relationships and trust relationships.

Structural Equation Modeling

After the preliminary data analysis and data testing, structural equation modeling (SEM) was used to test the proposed model and to evaluate the hypotheses. SEM is commonly employed for the fitting and testing of causal relationships in non-experimental data between variable/constructs as measured by multiple indicators. Given an appropriate sample SEM is a more powerful alternative to multiple regression, path analysis, factor analysis, and analysis of variance (ANOVA) and analysis of covariance (ANCOVA). The two main steps to the SEM

process, as further discussed below, are validating the measurement model and fitting the structural model.

SEM was proposed for the current study because the currently theorized model is viewed as an antecedent and consequence nomological framework for performance and leadership ability. Due to the desire to account for measurement error and the large number of indicators, a partial aggregation approach as proposed by Bagozzi and Heatherton (1994) was used. In summary, the approach entails summing the items that compose a construct to form a single, aggregate scale for the whole construct. This approach is based on the work of Kenny (1979) and James et al. (1982). It has also been well supported in a variety of academic disciplines: (Netemeyer et al., 1990; Osterhus, 1997; Settoon et al., 1996; Williams & Hazer, 1986). Netemeyer et al. (1990) reports that the results are approximately the same as a latent model with multiple indicators. Finally, the approach deals with problems occurring with the use of SEM with multiple indicators with a relatively small sample size (Hom & Griffith, 1991).

A weakness of this approach is that the quality of the construct measurement cannot be explicitly assessed (Baumgartner & Homburg, 1996). To control for this, and as reported above, confirmatory factor analysis (CFA) was the first stage of the analysis (Anderson & Gerbing, 1988; Anderson & Narus, 1990; Heide & John, 1992; Kumar et al., 1994). CFA takes care of any potential problem with interpretational confounding (Anderson & Gerbing, 1988; Williams & Hazer, 1986). Interpretational confounding is the occurrence of distorted structural parameters by simultaneously estimating measurement or structural models.

Validating the Measurement Model - Confirmatory Factor Analysis

As indicated above, CFA was first used to differentiate component constructs and to concurrently assess the convergent and discriminate validities of indicants of the constructs (Anderson & Gerbing, 1988). In CFA, each latent variable is allowed to correlate freely with every other latent variable; causal relationships are not specified; the measurement model is estimated; reliability and validity are assessed. Due to the large number of constructs and the relatively small sample, the initial CFA was conducted using SPSS Version 12.0.1 on the constructs as per prior research (Lennox & Wolfe, 1984; Comer, 1984; Thomas-Kilmann, 1994; Kumar, 1995; Ashford & Tsui, 1991; Kacmar & Ferris, 1991; Tsui, 1984; Carless, 2000). With one exception (hierarchical structure) as mentioned in Chapter 3, the indicator variables for the constructs have been shown to be reliable and valid in previous research. For the construct hierarchical structure, only two individual items on the questionnaire served as the indicator variables. This low number of items is generally less desirable due to the lower reliability over the composite scores. However, given the constraints of this study (no well-developed alternative measure; the complications of the sixteen other instruments), these two individual questions related to hierarchical structure that were available were used. Using principal component analysis supplemented by principal axis factoring extraction methods and various rotation methods, all variables that could be confirmed via CFA were. Due to the non-interval, non-ordinal, non-dichotomous nature of the measurement scale, conflict orientation was the exception. This exception is more fully discussed below.

The presumed endogenous variables loaded on the appropriate factors with the loss of only two questions. Using principal component analysis extraction methodology, the indicators

for Variable 1, “performance”, loaded on one factor as anticipated. The loadings ranged from .902 to .924 and the total variance explained was 84.03 percent. Using the same extraction method, the indicators for Variable 2, “leadership ability”, also loaded appropriately on one factor with loadings ranging from .797 to .889. The total variance explained was 69.97 percent. The final endogenous construct, perceptions of organizational politics, loaded to two factors using principal components analysis and the promax rotation methodology. Although three factors were expected, the communalities of the two questions relating to “pay and promotion” issues did not reach the minimum acceptable level of .40. In addition, as mentioned previously, the variable did not as a whole meet the required alpha level of .70. The fact that this variable, “pay and promotion”, had only two indicators may have contributed to this failure.²² The remaining two factors, Variable 3, “general POP”, and Variable 4, “going along to get along”, had POP loadings ranged between .649 to .836 and .727 to .863, respectively. The total variance explained was 60.79 percent.

For the self-monitoring construct, the initial factor analysis (via principal component analysis with promax rotation) revealed the anticipated two-factor structure as proposed by Lennox and Wolfe (1984). Variable 5, “self-monitoring ability”, had factor loadings ranging from .706 to .841. Variable 6, “self-monitoring sensitivity”, had factor loadings ranging from .698 to .850. The total variance explained by the two self-monitoring factors was 62.42 percent.

The five-factor solution found in prior literature for the power construct was attained only after considerable manipulation. One question from the “coercive-power” variable (#23) was dropped because its communality was .318 and the generally accepted minimum level is .400

²² Cronbach alpha reliability coefficients normally range between 0 and 1 and are partially dependent upon the number of items in the scale. However, it should be noted that there are diminishing returns to increasing the number of items.

(Hatcher, 1994). The loss of that particular question was anticipated due to the wording of the question. An additional question (#26) was deleted from the “legitimate-power” variable because inclusion of that question prompted the questions pertaining to “legitimate power” to rotate to two factors, causing the entire construct to cross-factor. Cross-factoring occurs when questions expected to load on a specific factor load on multiple factors. Once those two questions were dropped, the five-factor solution was attained through principal component analysis with promax rotation. The factor loadings for Variable 7, “expert-power”, ranged from .794 to .932. The factor loadings for Variable 8, “reward-power”, ranged from .706 to .914. “Coercive-power”, Variable 9, had factor loadings ranging from .720 to .861. “Referent-power”, Variable 10, had factor loadings ranging from .719 to .847. The final power variable was “legitimate-power”, Variable 11, and it had factor loadings ranging from .646 to .877. The total variance explained by the CFA was 72.35 percent.

The CFA was performed using principal component analysis with varimax rotation for the trust construct. It led to three of the questions relating to honesty being dropped from the analysis. Once these questions were excluded, Variable 12, “trust-honesty”, had factor loadings ranging from .646 to .938. All questions for Variable 13, “trust-benevolence”, were retained and the loadings ranged from .771 to .883. The total variance explained however, was an impressive 76.77 percent.²³

As previously mentioned, the construct conflict-orientation was measured on a non-likert type scale, one not readily adaptable to interval measure. An attempt was made based on the theory of Thomas (1988) to adapt the data to an interval measure. In scoring the conflict-mode

²³ Explanation of 50 to 75% of the total variation is generally desired. However, explanation of greater than 75% is superior.

instrument, the TKI, each time an individual answers a question that shows or exhibits a particular conflict orientation a tally is made for that orientation. Typically, the scores for each conflict orientation are summed, the individual is deemed to exhibit a certain amount/degree of each conflict orientation. Although one orientation is typically predominant, most people exhibit some degree of all the conflict orientations. In order to accommodate the needed interval measure for use in structural equation modeling (all other measures are on a 7-point likert type scale), the conflict orientations were given scores ranging from 1-5 according to the degree of assertiveness and cooperativeness, as characterized by Thomas. Given the generally held belief that individuals are more self-interested than altruistic, assertiveness, or the attempt to satisfy one's own concerns, is given precedence over cooperativeness, the attempt to satisfy others' concerns.

The avoiding conflict orientation, with its low level of assertiveness and cooperativeness, received a one on the five-point likert type scale. The accommodating conflict orientation, while still low on assertiveness, was high on cooperation and received a two on the five-point scale. The compromising conflict orientation falls right in the middle of each dimension and therefore received a three on the scale. The competitive orientation, with its high level of assertiveness and low level of cooperativeness, received a four on the scale. Finally, the collaborating conflict orientation, with its high levels of both assertiveness and cooperativeness, received a five on the scale. The CFA failed to confirm the five-factor structure as found in prior research. Given the forced nature of this interval measure (actually having only two choices for each survey item rather than five), the relatively small data set, and the five-factor findings from prior research, the five factors as previously found were analyzed.

As was found in prior research, the CFA revealed two sets of independent feedback variables, feedback type and feedback strategy (Ashford and Tsui, 1991). Using principal component analysis with promax rotation, Variable 19, “positive-feedback type”, was found to have factor loadings that ranged from .889 to .905. Variable 20, “negative-feedback type”, had factor loadings that ranged from .915 to .922. The variance explained totaled 83.43 percent. Using principal components analysis with a varimax rotation with the second set of feedback variables, the strategy variables had the following loadings: Variable 21, “inquiry-feedback strategy”, .862 to .902; Variable 22, “direct cue-feedback strategy”, .617-.906; Variable 23, “indirect cue-feedback strategy”, .889-.904. One indirect cue question was dropped from the analysis because inclusion caused cross loadings. The total variance explained by the feedback strategy set of variables was 79.88 percent.

The final exogenous construct analyzed was hierarchical structure. However, the construct failed the Keiser-Meyer-Olkin (KMO) measure of sampling adequacy with a score of .500. This may have been caused by a combination of it being only a two-item construct and having a low communality. According to generally accepted practice, the KMO must exceed .600 and preferably .700 for factor analysis (Hatcher, 1994).

In an attempt to assess the discriminate validity of the constructs within the model, CFA was performed on the entire model. However, due to the large number of constructs and relatively small sample size, a satisfactory CFA of all constructs and variables at one time was not attained. Even though this attempted analysis did result in some cross-loadings, there were no strong correlations. Once a larger sample is obtained, the CFA on the entire model will again be attempted to determine if the nine constructs and 25 variables will show the appropriate discriminate validity. Summated results of the CFA’s discussed above appear in Table 4.

Fitting the Structural Model

The proposed structural equation model is the theoretical model and appears in Figure 2. As was evidenced by the confirmatory factor analysis the model as proposed did not have acceptable fit indices.²⁴ After many fit adjustments, a model with a better overall fit that still meets a majority of the theorized propositions was found. The fitted model appears in Figure 4. Although there exist any number of acceptable models with equally good fit indices, the purpose is to determine if the theoretical model successfully accounts for the relationships in the sample data.

Procedures from SAS's CALIS process to test nonstandard path models with both manifest and latent variables were employed. These procedures, referred to as SEM or covariance structural modeling, are appropriate for nonstandard multiple-indicator models (Bentler, 1990). A number of procedures and statistics exist to assess the extent to which a model fits the data. Even though this research stream is in its infancy, it is still necessary that a model meet the criteria. It was necessary to disaggregate the constructs into their individual variables in order to find a model with good fit indices. Again, a larger sample relative to the number of variables and/or constructs studied is expected to help mitigate this issue in the future. Evidence of the fitted model meeting the criteria for acceptance is presented below.

The goal in SEM is to evaluate whether the proposed associations fit the present data set. The Chi-square statistics as well as other fit indices measure this fit. The first step in ascertaining an acceptable model is to review the Chi-square statistics to determine if the Chi-

²⁴ Explanation of fit indices is available in next section. Overall fit statistics are GFI = .9270, AGFI = .6912, Chi-Square 93.5406, 13 *df* ($p=0.001$), CFI = .8732, NFI = .8624, and NNFI .5609.

square is significant. A non-significant Chi-square shows support for the tested model.

However, a significant Chi-square does not necessarily indicate a bad fit. In addition, too small a sample size for the Chi-square can inaccurately indicate a close fit. Indication of a good overall fit is a small Chi-square and a relatively large p value. At a minimum, the p value should exceed the standard .01 or .05 and the closer to 1.00 it is the better. The fitted model's Chi-square was 66.9493 with 39 df ($p = 0.0035$). The Chi-square test is sensitive to departures from multivariate normality, sample size, and even the complexity of the model (Hatcher, 1994). Since in some cases the Chi-square test may indicate rejection when in fact the model fits reasonably well, other indices were considered. To obtain reliable results the sample size should be at least five times the number of parameters. The fitted model has 31 parameters, so a sample of 169 observations should be large enough by a small margin. However, the model as theorized had many more parameters and therefore not enough observations.

Due to criticism of the Chi-square statistic alone as a "goodness of fit" measure, additional "goodness of fit" measures are evaluated in step two. Values for the Normed Fit Index (NFI) (Bentler & Bonett, 1980) range from zero to one, those over 0.90 indicate a good fit. The fitted model performs well with a .9665. The NFI can however have the opposite problem of the Chi-square with a small sample, in that it can underestimate the goodness-of-fit. To alleviate this issue Bentler and Bonnet (1980) also propose presenting the Non-Normed Fit Index (NNFI), because sample size is less problematic. The NNFI is considered a good fit if it exceeds 0.90. The NNFI for the fitted model exceeds this requirement also with a .9542.

In 1990, Bentler introduced the revised comparative fit index (CFI), based on the NFI but with a correction for small sample sizes. The fitted model boasts a .9851 CFI, which also exceeds the required .90. For the adjusted fit index (AFI) (Joreskog & Sorbom, 1984),

researchers also typically seek a .90. The fitted model comes close with a .8550. The AFI is sensitive to large numbers of manifest variables and small degrees of freedom, both present in the current study.

Step three of the analysis of fit is to review the R^2 of any endogenous F variables.²⁵ Within the fitted model, the only latent endogenous F variable is the construct of perceptions of organizational politics with an R^2 of .7046. This indicates that the independent variables retained in the fitted model account for 70.46 percent of the variance in the construct perceptions of organizational politics.²⁶ Within the fitted model, the manifest endogenous variables “performance” and “leadership ability” have R^2 values of .7642 and .8274 respectively.

The fourth step in the analysis is to review the residual matrix and then the normalized residual matrix. If the fitted model successfully accounts for the actual causal relationships between the variables or constructs, then the residual matrix should contain zeros or close to it. Examination of the normalized residuals for the fitted model shows zeros for all relationships except those where the independent exogenous variables also have a direct effect on the endogenous variables. These paths were not added to the fitted model, as the absolute values of the entries in the normalized residual matrix do not exceed the general recommendation of 2.58. These direct relationships will be the subject of future research.

The overall fit statistics provide consistent support for the fitted model. The final step is to review significance tests for path coefficients and covariances. For instance, the significance

²⁵ F variables are the latent constructs. In this instance F3 is the latent construct perceptions of organizational politics which is measured by variable 3 “General Political Behavior” and variable 4 “Going Along to Get Along”.

²⁶ The independent variables retained that account for the variance in the perceptions of organizational politics are: V3-General Political Behavior and V4-Going Along to Get Along from the PP’s scale itself, V8-Reward Power and V10-Referent Power from the PR scale, V12-Honesty Trust from the TR scale, V14-Collaboration and V18-Avoidance from the CO scale, and V19-FBtypePos, V20-FBtypeNeg, V21-FBstratagyinquiry, V22-FBstratagydirect, all from the FB scale.

tests for both the path coefficient and the covariance of the constructs or variables performance and perceptions of organizational politics were examined. Significance tests for all other combinations of constructs and/or variables were also reviewed. The standard errors for the path coefficients were acceptable (not too close to zero) (Hatcher, 1994). The t values for the manifest variable equations were highly significant. However, there were some insignificant t values relating to the path coefficients for the latent variable equation. A significant t value is 1.96 at the .05 level; several of the variables came in slightly under significance (see Figure 4). An alternative model was fitted with the insignificant variables deleted and an additional path added as was called for in the fitting of the alternative model. The overall fit statistics changed so negligibly that a decision was made to retain the more theoretically grounded fitted model. The early stage of this research stream as well as the relatively small number of observations for the large number of variables contributed to this decision.²⁷ With a larger number of observations, it is possible that the variables that factored correctly within the CFA may be added back to the model, refitted, and perform as anticipated. The results from testing the hypotheses follow.

Hypotheses Testing

As originally proposed, multiple statistical methods were used to analyze the hypotheses. The use of several statistical methodologies, all giving virtually the same results, lend support to

²⁷ Chi-Square 31.6052 with 29 df ($p = 0.3375$), GFI .9824, AGFI .8724, CFI .9988, NNFI .9925

the validity of the research. The methods chosen were those appropriate for each hypothesis and include correlations, *t*-tests, regression analysis, and SEM.

Hypothesis One

In order to conduct a *t*-test for the first hypothesis, restated below, division of self-monitoring individuals into two groups is required.

H1: Subordinate accountants with high and low levels of self-monitoring perceive their organization's politics differently.

Dividing the sample of self-monitoring individuals into two groups by the mean resulted in a group of 96 high self-monitoring individuals and 72 low self-monitoring individuals. The *t*-test of the two groups resulted in support for H1. The mean of the high self-monitoring group was 34.77 and the mean for the low self-monitoring group was 36.49. The difference between these means is significant ($p < .001$). A path for self-monitoring did not remain within the fitted SEM, therefore no SEM results are reported related to this hypothesis.

Hypothesis Two

The second hypothesis and its testable subcomponents, as restated below, proposes a negative relationship between interpersonal trust relationships and perceptions of organizational

politics (H2a) and a positive relationship between trust relationships and leadership ability (H2b) as well as between trust relationships and leadership ability (H2c).

H2: Subordinate accountants with high trust relationships with their supervisors perceive organizational politics to be low and the performance and leadership ability of their superiors to be high.

H2a: Subordinate accountants with high trust relationships with their supervisors perceive politics to be relatively low.

H2b: Subordinate accountants with high trust relationships with their supervisors perceive the leadership ability of their superiors to be relatively high.

H2c: Subordinate accountants with high trust relationships with their supervisors perceive the performance of their superiors to be relatively high.

Linear regression revealed the expected inverse relationship between trust relationships and perceptions of organizational politics, with a *t*-statistic of 7.709 ($p < .001$). Regression results also support the positive relationship between trust relationships and perceived performance with a *t*-statistic of 12.197 ($p < .001$) and between trust relationships and leadership ability, with a *t*-statistic of 14.252 ($p < .001$). The bivariate correlations between the constructs support the regression results.

SEM results show that the standardized path coefficient (0.1966) in the fitted model supports the inverse relationship between “Trust-Honesty” and perceptions of organizational politics with a significant *t*-value of 3.1783. In the fitted model, the latent construct of trust is represented by one manifest variable, Variable 12, “Trust-honesty”. However, the linear regression and bivariate correlation include an additional variable, Variable 13, “Trust-Benevolence”. There is not a direct path between any variable from the trust construct and either leadership ability or performance. The collection of more data will potentially result in the inclusion of all variables and constructs in a fitted model.

SEM also shows statistically significant path coefficients from perceptions of organizational politics to both perceived performance and leadership ability. The standardized path coefficients and their *t*-values are .6275 (9.8785) and .7746 (19.2195) respectively.

Hypothesis Three

In order to test hypothesis three's subcomponents, the variable, coercive power, was reverse scored. In doing so, good, or appropriate, power relationships consist of an overall measure of high levels of the following; expert power, referent power, legitimate power, and reward power, and a low level of coercive power. Hypothesis three and its testable subcomponents are restated below:

- H3: Subordinate accountants with good power relationships with their superiors perceive organizational politics to be low and the performance and leadership ability of their superiors to be high.
- H3a: Subordinate accountants with good power relationships with their superiors perceive organizational politics to be low.
- H3b: Subordinate accountants with good power relationships with their superiors perceive the leadership ability of their superiors to be relatively high.
- H3c: Subordinate accountants with good power relationships with their superiors perceive the performance of their superiors to be relatively high.

Linear regression reveals the expected inverse relationship of power relationships to perceptions of organizational politics. The *t*-test is significant at 6.297 ($p < .001$). The standardized path coefficients from the fitted structural equation model are .5215 for Variable 8, "Reward Power", and .1396 for Variable 10, "Referent Power" to perceptions of organizational

politics. Both relationships are inversely associated as expected. Although the standardized path coefficient for Variable 8, “Reward Power”, is significant with a *t*-value of 7.0946 the standardized path coefficient for Variable 10, “Referent Power” does not reach significance with a *t*-value of 1.2512. The path for Variable 10, “Referent Power” was left in the fitted model because excluding it did not increase the fit of the model. This particular variable also directly affects both outcome variables, perceived performance and leadership ability in the fitted model. The direct path between Variable 10, “Referent Power” and leadership ability had a standardized path coefficient of 0.3286 and was significant with a *t*-value of 4.1637 ($p < .001$). The direct path between Variable 10, “Referent Power” and performance had a standardized path coefficient of 0.1930 and was significant with a *t*-value of 2.1980 ($p < .001$).

Hypothesis Four

Hypothesis 4 and its testable subcomponents are restated below:

- H4: Subordinate accountants’ conflict orientation style affects their perception of organizational politics.
- H4a: Subordinate accountants with collaborating conflict orientation styles perceive organizational politics to be low.
- H4b: Subordinate accountants with avoiding conflict orientation styles perceive organizational politics to be low.
- H4c: Subordinate accountants with competitive conflict orientation styles perceive organizational politics to be high.

As previously discussed, an inverse relationship was anticipated for H4a. Linear regression of collaborating conflict orientations on perceptions of organizational politics supports the negative relationship. However, the relationship was not statistically significant.

An inverse relationship was also expected for H4b. However, linear regression shows an insignificant but positive relationship for the avoiding conflict orientation and perception of organizational politics. Differences in self-monitoring levels may have affected this result. High self-monitoring individuals may be aware of organizational politics but do not believe they have the power or the capability to change things and/or they believe it is not in their best interest to attempt to do so. Their solution, rather than to deal with the conflicts inherent in the workplace, is to avoid them. If this is the case, then it accounts for the positive relationship found. The fact that the positive association is not significant, insinuates that separate analyses of the two factors within the self-monitoring construct, ability and sensitivity, are necessary to determine any effects on the avoidance conflict mode and the resultant perception of organizational politics. This analysis is beyond the scope of this dissertation and is the topic of a future research paper.

A positive relationship was expected for H4c, the relationship between competitive conflict orientations and perceptions of organizational politics. Again, the result of the linear regression was contrary to the prediction, though insignificant. This finding may also result from an interaction between self-monitoring level and conflict orientation style. Low self-monitoring individuals with competitive conflict orientations might view any organizational politics as high because they are incapable of adapting and, as such, they are frustrated by their inability to successfully work within what they perceive as a high level of organizational politics. The high self-monitoring individual may use a competitive conflict orientation as a way to win. Since the competitive individual's primary focus is on personal gain, with little interest in others well

being, manipulating within the organization's political environment might at times serve as a useful tool to achieve the desired "win". As part of what some might term "the problem", the high self-monitoring competitive individual may in fact fail to perceive organizational politics negatively, as tested in this dissertation. As mentioned in H4b this proposed interaction effect is the subject of a future research paper.

The fitted structural equation model retains only two of the conflict orientation variables, collaboration, and avoidance. Related to H4a, the standardized path coefficient in the fitted model is 0.1037 for the path between collaborating conflict orientations and perceptions of organizational politics. Related to H4b, the standardized path coefficient in the fitted model is 0.0648 for the path between avoiding conflict orientations and perceptions of organizational politics. While both relationships were posited to be inverse or negative relationships, the fitted model shows both to be positive, although neither was significant. Interpretation of these findings is problematic for several reasons. Firstly, the measure was not an interval measure. Secondly, the sample was not large enough for the number of variables analyzed. Finally, only two of the conflict orientation variables within the construct made it into the fitted model. Inclusion of the remaining three conflict orientation variables would change the standardized path coefficients and perhaps even the signs of the relationships since the results were insignificant. In light of these findings, both the measure used to obtain individual's conflict orientations as well as the theory used to develop the hypotheses will be reevaluated in future studies.

Hypothesis Five

Tests for significance on H5a and H5b individually reveal partial support. The hypotheses are restated below:

H5: High self-monitoring subordinate accountants are more likely to resolve work conflicts through collaboration and compromise than are low self-monitoring subordinate accountants.

H5a: High self-monitoring subordinate accountants are more likely to resolve work conflicts through collaboration than are low self-monitoring subordinate accountants.

H5b: High self-monitoring subordinate accountants are more likely to resolve work conflicts through compromise than are low self-monitoring subordinate accountants.

Linear regression of collaboration on high self-monitoring individuals was conducted to test H5a. The expected positive association had a significant t -value of 2.294 ($p < .05$). The linear regression for H5b, compromise on high-self-monitoring individuals, resulted in a negative though insignificant relationship. The bivariate correlation shown in Table 3 lend support to the linear regression for H5a at the same level of statistical significance. As occurred with the linear regression, the bivariate correlation also failed to support H5b. Although weak, the direction of the correlation was also negative (-0.025). As mentioned previously the construct of self-monitoring was not retained in the selected fitted model hence standardized path coefficients relevant to H5a and H5b are not reported.

Hypothesis Six

Analysis for hypothesis 6, restated below, supports the hypothesis. Individuals were grouped by the type of feedback seeking from subordinates, as perceived by their subordinates. Group one, consists of those individuals that were perceived by their subordinates to seek high levels of both positive and negative feedback from their subordinates. Group two individuals seek high levels of positive feedback but not negative feedback. Group three individuals do not seek either type of feedback to any extent. Group four individuals seek high levels of negative feedback and low levels of positive feedback (this group is not pertinent to this hypothesis).

H6: Subordinate accountants that perceive their superior as either not seeking feedback or only seeking positive feedback will perceive the level of organizational politics higher than those who perceive their superior as seeking both positive and negative feedback from them.

Comparison of the means for groups one, two, and three were conducted via *t*-tests. It was expected and found, that the mean of group one's perception of organizational politics (34.29) is lower than the means of either group two (40.95) or group three (36.72). The *t*-tests reveal that the differences in the mean of group one has a *t*-value of 25.645 ($p < .001$), the difference for group 2 a *t*-value 21.832 ($p < .001$), and finally the difference for group 3 a *t*-value 21.308 ($p < .001$). No paths remain within the fitted SEM model relevant to this hypothesis; as such, there are no SEM results to report.

Hypothesis Seven

In evaluating hypothesis 7, restated below, several issues were revealed that may have had an impact on the results.

H7: Subordinate accountants who perceive their organization as more hierarchical are more likely to perceive high levels of organizational politics within the organization.

As mentioned previously, two questions measured the construct of hierarchical structure. Feedback from participants as well as an examination of the responses to the two questions led to the belief that one of the questions, Variable 24, did not adequately measure the construct. However, linear regression conducted on the remaining variable, Variable 25, revealed a significant positive relationship with perceptions of organizational politics. The *t*-statistic was 2.175 ($p < .05$). Neither question from the hierarchical structure construct made it into the fitted structural equation model, therefore, standardized path coefficients are not reported.

Hypothesis Eight

The test of hypothesis 8, restated below, was anticipated to reveal a negative relationship between perceptions of organizational politics and perceptions of a superior's leadership ability.

H8: Subordinate accountants who perceive the level of politics within the organization as high rate the leadership ability of their superiors lower than do subordinates who perceive the level of politics within the organization as low.

Linear regression supports the hypothesis by confirming the inverse relationship of perceptions of organizational politics to perceptions of leadership ability with a statistically significant t -value of 8.442 ($p < .001$). The fitted structural equation model strongly supports the linear regression with a standardized path coefficient of .7746 and a t -value of 19.2195.

Hypothesis Nine

Hypothesis 9, restated below, was also expected to reveal a negative relationship, this time between perceptions of organizational politics and perceptions of a superior's performance.

H9: Subordinate accountants who perceive the level of politics within the organization as high rate the performance of their superiors lower than do subordinates who perceive the level of politics within the organization as low.

Linear regression confirms the inverse relationship and supports the hypothesis with a statistically significant t -value of 7.531 ($p < .001$). The fitted structural equation model also strongly supports the regression of perceptions of organizational politics on perceptions of performance with a standardized path coefficient of .6275 and a corresponding t -value of 9.8785.

Overall Significance of Results

Regression analysis and t-tests show that, with few exceptions²⁸, the hypotheses are supported at statistically significant levels. The exceptions to statistically significant support are related to two constructs, conflict orientation, and hierarchical structure. In addition to the potential reasons for the adverse or insignificant findings discussed above, there were problems with the two measures used (also discussed above), which will be addressed in future research.

The structural equation model as proposed was not applicable to all hypotheses. Of those applicable, the results for all except those related to hypothesis 4 (which includes the problematic construct conflict-orientation) lend support to the regression analyses and *t*-tests. The reader is cautioned to interpret the results from the fitted structural equation model with care until a larger sample is obtained and/or variables are dropped from the model. As this research stream develops, results from a fitted structural equation model should become much more reliable.

The results presented in this dissertation lend support for the interweaving of elements of the adaptive self-regulation model and the perceptions of organizational politics model as an appropriate representation of the work lives of today's accountant. The fitted structural equation model, although not completely satisfying, performed reasonably well given the large number of variables and relatively small sample size. The concluding chapter further summarizes the contributions of this dissertation as well as listing both limitations and a partial future research agenda.

²⁸ The exceptions were hypothesis H4a (not significant), H4b and H4c (wrong sign), H5b (not significant), and H7 (significant with disturbing variable deleted).

CHAPTER FIVE: SUMMARY

In summary, personal, interpersonal, and organizational variables are important in the prevalence and manner of adaptive self-regulation in terms of reputation for performance and leadership. Effective leadership or management recognizes the contexts where self-regulation is desirable or essential. In dynamic contexts, such as that of today's accountant organizational control systems cannot nor would it be desirable for them to, fully pre-specify appropriate behavior. Thus, accountants who appropriately control their own behavior should perform better. This suggests the need to further understand the nature of individual self-initiated control systems and was a motivator for this dissertation.

Previous research in managerial effectiveness considered 'role fulfillment' a relevant variable. One of the models currently under study, the adaptive self-regulation model, stresses the actual processes that individuals engage in to fulfill their various roles. In doing so, the model identifies others' perceptions of the various activities that effective accountants may undertake across a variety of settings.

The model investigated integrates several processes discussed in separate literatures. For example, Ashford and Cummings (1983) and Ashford (1986) discuss the feedback seeking process. This model relates feedback seeking to the processes used by leaders to manage others' perceptions of them, specifically their performance and leadership ability. In addition, the model incorporates influence strategies, impression management, social cognition, organizational feedback processes, and structure. The model helps to determine where accounting leaders might leave out important steps or individuals in the adaptive self-regulation process. The focus is on how individual accountants manage their relationships with members in the social structure.

This study adds to the model of adaptive self-regulation the role that individual's perceptions of organizational politics play in perceptions of a superior's performance and leadership. This study contributes the application of the Tsui and Ashford (1994) Adaptive Self-Regulation Model to the accounting profession as well as adding perceptions of organizational politics to that model. The results of this study, which investigates accountants' work lives, support the majority of the hypothesized relationships discussed above. With these findings, the profession has the opportunity to better select, better place, and better train its members to maximize performance (Vigoda, 2000; Christensen et al., 1997; Chatman, 1991). In addition, self-knowledge, a valuable tool for improving processes, should increase. The profession can benefit by making the appropriate assignments, as well as setting appropriate standards and organizational processes.

A major limitation of the use of the adaptive self-regulation framework and perceptions of organizational politics, along with all other models used to examine the accounting profession, is the ability to simultaneously examine societal affects, which exist on a continuum. Though the adaptive self-regulation theory is superior to many theories in its ability to evaluate a dynamic process from multiple perspectives, it still holds as constants the many diverse always-changing dynamic interactions. A goal of future research is to find a method to evaluate the dynamics of societal change on the continuum in which it truly exists. At the present, adaptive self-regulation is a good though imperfect tool for examining the complexities of the accountant's work environment.

One limitation common to all research, though generally only explicitly stated in critical research, is the combination of the perspectives and biases of the researcher, to the extent beyond which the researcher is unable to self-evaluate. In relation to this study, the researcher believes

there is the underlying assumption that society is capable of advancing itself through human interaction. From a more negative perspective, the researcher also believes that unconstrained human interaction carries the risk of causing damage to society. As with any research, these beliefs are bound to color this researcher's perspective. The researcher invites the reader to both view this and all research through their own perspective and as many other perspectives as possible. It is also the researcher's belief that betterment of society²⁹ will occur through a multitude of thoughts and views, as opposed to a narrow perspective. It is this same belief that generates great anticipation of the possibilities for use of the multifaceted adaptive self-regulation framework to aid in better understanding how the work lives of accountants affect the accounting profession and ultimately society in general.

Although the currently investigated model and related works in progress mentioned throughout this dissertation focus on the antecedents of adaptive self-regulation and the mediating effect of perceptions of organizational politics, the next step is to determine how individuals resolve conflicting demands from various constituent groups. In addition, group size is likely to factor into individuals' perceptions of performance and leadership ability. A need exists to find a way to account for this variable. Another interesting future extension might be to measure perceptions of a leader's performance and leadership by a panel and compare it to the leader's own self-measurement. In essence, this dissertation has revealed almost limitless opportunities for an interesting research agenda. It has the potential to contribute significantly to various research areas as well as to the accounting profession and society.

²⁹ The possibility of a "betterment of society" is a hotly debated and often contested belief. The researcher sees no evidence that betterment is not possible. The researcher believes both that there is a great advantage in believing that it is possible and that there is a great disadvantage to society in believing in the impossibility of bettering, or at least maintaining, the status quo.

Table 1 Demographics

Variable/# Respondents	Frequency	Average	Percentage	Range
Age- (163)		39.32		21-67
Gender- (168)	Male	70	41.7	
	Female	98	58.3	
Status- (166)	Married	104	62.7	
	Single	62	37.3	
Children- (165)	None	91	55.2	
	One	28	17.0	
	Two	32	19.4	
	Three	12	7.3	
Education- (164)	College	74	45.1	
	Masters/+	90	54.9	
Experience in Years- (168)		16.06		0.08-37.00
Years in Current Position- (167)		5.42		0.00-27.25
Years in Public Accounting (PA)- (168)		5.66	70.2	0.00-33.50
Currently- (162)	Audit	28	17.3	
	Tax	38	23.5	
	Industry	36	22.2	
	Govern.	28	17.3	
	Other	32	19.8	
PA- (68) ³⁰	Partner	6	8.8	
	Manager	14	20.6	
	Senior	17	25.0	
	Staff	21	30.9	
	Other	10	14.7	
Not in PA- (107)	Manager	47	43.9	
	Analyst	23	21.5	
	Staff	27	25.2	
	Other	10	9.2	
Certification -(99)	CPA	85	80.6	
	CMA	4	3.8	
	CIA	3	2.7	
	Other	13	12.4	
Clarity of the Research Instrument- (165)		6.18		1-7
Time to Complete in Minutes- (165)		27.58		15-50

³⁰ Nine individuals answered both current position questions. Without duplicates, those in public accounting consist of 5 Partners, 13 Managers, 13 Seniors, 21 Staff, and 7 Other. Those in public accounting consist of 45 Managers, 20 Analysts, 25 Staff, and 8 Others.

Table 2 Scales and item descriptive statistics of measures

Scale Item		M	Std	α
Performance	V1			.900
PE105		5.16	1.293	
PE106		5.08	1.420	
PE107		4.59	1.660	
Leadership ability	V2			.928
LA108		5.05	1.420	
LA109		5.44	1.379	
LA110		5.31	1.368	
LA111		5.22	1.601	
LA112		5.17	1.444	
LA113		5.30	1.417	
LA114		5.22	1.552	
Perception of organizational politics				.886
<i>General Political Behavior</i>	V3			.836
PPGB93		3.47	1.793	
PPGB96		4.05	1.915	
PPGB97		3.26	1.583	
PPGB100		4.14	1.962	
PPGB101		3.48	1.528	
PPGB102		3.54	1.790	
<i>Going Along To Get Along</i>	V4			.824
PPGA94		4.10	1.678	
PPGA95		3.36	1.533	
PPGA98		3.09	1.618	
PPGA99		3.18	1.638	
<i>Pay and Promotion</i> ³¹				.585
PPPP103*		3.35	1.473	
PPPP104*		3.79	1.717	
Self-monitoring				.893
<i>Ability</i>	V5			.873
SMA1		5.28	1.230	
SMA2		4.96	1.257	
SMA3		4.46	1.371	
SMA4		4.95	1.388	
SMA5		5.05	1.166	
SMA6		5.51	0.927	

³¹ The variable "pay and promotion" did not meet the reliability criteria and was therefore excluded from the analysis. Asterisks denote items deleted during Confirmatory Factor Analysis.

<i>Monitoring</i>	V6			.868
SMM7		4.65	1.213	
SMM8		5.05	1.151	
SMM9		5.04	1.162	
SMM10		5.21	1.087	
SMM11		5.27	0.968	
SMM12		4.53	1.175	
Power relationships				.852
<i>Expert</i>	V7			.927
PRE16		5.93	1.135	
PRE17		6.06	1.098	
PRE20		6.20	1.103	
PRE22		5.70	1.297	
PRE34		6.13	1.015	
<i>Reward</i>	V8			.890
PRRD14		5.52	1.305	
PRRD24		5.56	1.239	
PRRD25		5.50	1.235	
PRRD28		5.45	1.358	
PRRD35		4.42	1.374	
<i>Coercive</i>	V9			.788
PRC15		5.10	1.792	
PRC23*		5.17	1.685	
PRC29		5.01	1.690	
PRC33		4.92	1.627	
PRC36		4.74	1.751	
<i>Referent</i>	V10			.871
PRRF13		5.25	1.273	
PRRF18		4.91	1.532	
PRRF21		5.82	1.330	
PRRF30		5.75	1.169	
PRRF37		5.86	1.147	
<i>Legitimate</i>	V11			.788
PRL19		5.56	1.300	
PRL26*		4.66	1.634	
PRL27		5.93	1.030	
PRL31		5.74	1.190	
PRL32		5.73	1.206	
Trust				.920
<i>Honesty</i>	V12			.808
TRH68		4.96	1.539	
TRH69		5.35	1.555	
TRH70*		5.49	1.248	
TRH71*		6.07	0.936	
TRH72*		5.77	1.177	

<i>Benevolence</i>	V13			.924
TRB73		5.86	1.218	
TRB74		5.50	1.336	
TRB75		5.29	1.338	
TRB76		4.93	1.412	
TRB77		5.39	1.264	
Conflict orientation³²				
<i>Collaboration</i>	V14	5.76	2.221	
<i>Competition</i>	V15	4.59	2.770	
<i>Compromise</i>	V16	7.31	2.053	
<i>Accommodation</i>	V17	5.58	2.419	
<i>Avoidance</i>	V18	6.76	2.392	
Feedback				.831
Feedback type				
<i>Positive</i>	V19			.758
FBTP80		3.31	1.842	
FBTP81		3.30	1.736	
<i>Negative</i>	V20			.816
FBTN78		3.55	1.723	
FBTN79		3.62	1.759	
Feedback strategy				
<i>Inquiry</i>	V21			.871
FBSI82		2.60	1.642	
FBSI83		2.35	1.528	
FBSI84		2.20	1.316	
<i>Direct Cue</i>	V22			.814
FBSD88		3.80	1.843	
FBSD89		3.98	1.801	
FBSD90		4.19	1.744	
<i>Indirect Cue</i>	V23			.715
FBSI85		3.20	1.971	
FBSI86		3.16	1.742	
FBSI87*		2.68	1.778	
Hierarchical structure³³				
<i>Upward Information</i>	V24	4.91	1.358	
<i>Chain of Command</i>	V25	3.08	1.679	

³² Not a dichotomous, interval or ordinal scale - Alpha not calculated.

³³ Single indicators - Alpha not calculated.

Table 3 Bivariate correlations

Relationship Between Variables or Constructs		Pearson Correlation ³⁴	
H1: Self-Monitoring	Perceptions of Org. Politics	-0.098	
	PP-General	-0.017	
	PP-GoingAlong-to-Get Along	-0.192*	
H2: Trust Relationship	Perceptions of Org. Politics	-0.512**	
	Leadership Ability	0.741**	
	Performance	0.686**	
	Trust-Honesty	PP-General	-0.319**
		PP-GoingAlong-to-Get Along	-0.373**
		Leadership Ability	0.477**
	Trust-Benevolence	Performance	0.503**
		PP-General	-0.404**
		PP-GoingAlong-to-Get Along	-0.519**
H3: Power Relationship	Leadership Ability	0.757**	
	Performance	0.682**	
	Perceptions of Org. Politics	-0.438**	
	Leadership Ability	0.710**	
	Performance	0.764**	
	Expert Power	PP-General	-0.225**
		PP-GoingAlong-to-Get Along	-0.278**
		Leadership Ability	0.449**
	Reward Power	Performance	0.616**
PP-General		-0.366**	
PP-GoingAlong-to-Get Along		-0.530**	
Coercive Power	Leadership Ability	0.715**	
	Performance	0.686**	
	PP-General	-0.057	
Referent Power	PP-GoingAlong-to-Get Along	-0.022	
	Leadership Ability	0.252**	
	Performance	0.218**	
	PP-General	-0.399**	
	PP-GoingAlong-to-Get Along	-0.397**	
	Leadership Ability	0.686**	
	Performance	0.728**	

³⁴ Pearson correlation levels of significance * = .05, ** = .01.

Legitimate Power	PP-General	-0.083
	PP-GoingAlong-to-Get Along	-0.177*
	Leadership Ability	0.137
	Performance	0.174*
H4a: Collaborating-CO	Perceptions of Org. Politics PP	-0.036
	PP-General	-0.020
	PP-GoingAlong-to-Get Along	-0.050
	Leadership Ability	
H4b: Avoiding-CO	Performance	
	Perceptions of Org. Politics	0.045
	PP-General	0.041
	PP-GoingAlong-to-Get Along	0.039
H4c: Competing-CO	Leadership Ability	
	Performance	
	Perceptions of Org. Politics	-0.029
	PP-General	-0.001
H5a: Self-Monitoring	PP-GoingAlong-to-Get Along	-0.062
	Leadership Ability	
	Performance	
	H5b: Self-Monitoring	Collaborating-CO
	Compromising-CO	-0.025
H6: HighNeg/HighPosFB	Perceptions of Org. Politics	-0.080
	PP-General	0.027
	PP-GoingAlong-to-Get Along	-0.219**
	LowNeg/HighPosFB	Perceptions of Org. Politics
PP-General		0.296**
LowNeg/LowPosFB	PP-GoingAlong-to-Get Along	0.283**
	Perceptions of Org. Politics	0.080
	PP-General	-0.027
H7: Hierarchical Structure	PP-GoingAlong-to-Get Along	0.219**
	Perceptions of Org. Politics	0.019
	PP-General	0.130
Upward Information	PP-GoingAlong-to-Get Along	-0.151*
	Perceptions of Org. Politics	-0.174*
	PP-General	-0.024
Chain of Command	PP-GoingAlong-to-Get Along	-0.350**
	Perceptions of Org. Politics	0.166*
	PP-General	0.199**
	PP-GoingAlong-to-Get Along	0.071

H8: Perceptions of Org. Politics	Leadership Ability	-0.547**
PP-General		-0.397**
PP-GoingAlong-to-Get Along		-0.619**
H9: Perceptions of Org. Politics	Performance	-0.504**
PP-General		-0.410**
PP-GoingAlong-to-Get Along		-0.503**

Table 4 Confirmatory factor analysis

Construct	Variable No. Items Retained	Factor Loadings	Variance Explained
<u>Endogenous</u>			
Performance	V1-Performance (3)	.902-.924	84.03
Leadership	V2-Leadership Ability (7)	.797-.889	69.97
Perceptions of Organizational Politics (10)	V3-General Political Behavior (6)	.649-.837	60.79
	V4-Going Along to Get Along (4)	.727-.863	
<u>Exogenous</u>			
Self-Monitoring (12)	V5-Ability (6)	.649-.836	62.42
	V6-Sensitivity (6)	.727-.863	
Power (23)	V7-Expert (5)	.794-.932	72.35
	V8-Reward (5)	.706-.914	
	V9-Coercive (4)	.720-.861	
	V10-Referent (5)	.719-.847	
	V11-Legitimate (4)	.646-.877	
Trust (7)	V12-Honesty (2)	.646-.938	76.77
	V13-Benevolence (5)	.771-.883	
Conflict-Orientation (30 items 2 choices)	V14-Collaborating (6)		
	V15-Competing (6)		
	V16-Compromising (6)		
	V17-Accommodating (6)		
	V18-Avoiding (6)		
Feedback (12)	V19-Type –positive (2)	.889-.905	83.43
	V20-Type - negative (2)	.915-.922	
	V21-Strategy – inquiry (3)	.862-.902	79.88
	V22-Strategy – direct cue (3)	.617-.906	
	V23-Strategy – indirect cue (2)	.889-.904	
Hierarchical Structure (2)	V24-Upward Information (1)		
	V25-Chain of Command (1)		

Table 5 Hypothesized construct correlation matrix

	PE	LA	PP	SM	PR	TR	CO	Collab	Compt	Compr	Avoid	FBtype	HS
Performance	1.000												
Leadership	0.807	1.000											
Percep. Politics	-0.504	-0.547	1.000										
Self-Monitoring	0.055	0.100	-0.098	1.000									
Power Relationship	0.764	0.710	-0.438	0.159	1.000								
Trust Relationship	0.686	0.741	-0.512	0.103	0.663	1.000							
ConflictOrientation	0.088	0.144	-0.072	0.143	0.091	0.150	1.000						
Collaboration-CO	0.000	0.020	-0.036	0.175	0.054	0.119	0.487	1.000					
Competitive-CO	0.053	0.108	-0.029	0.118	0.025	0.021	0.407	-0.029	1.000				
Compromising-CO	0.045	0.091	-0.028	-0.025	0.059	0.022	0.062	-0.207	-0.122	1.000			
Avoiding-CO	-0.066	-0.144	0.045	-0.084	-0.084	-0.067	-0.689	-0.434	-0.447	-0.256	1.000		
FB-type	0.125	0.154	-0.105	0.047	0.097	0.108	-0.013	-0.058	0.188	-0.121	0.066	1.000	
Heirarical Structure	0.005	0.135	0.019	0.127	0.033	0.037	0.033	0.054	0.016	-0.020	-0.022	0.207	1.000

Correlations at or above 0.207 are significant at the 0.01 level (2-tailed); correlations at 0.154 and above are significant at the 0.05 level (2-tailed).

Table 6 Regressions on leadership ability

	<u>Not-Mediated</u>	<u>Mediated</u>	<u>Change</u>
■ Self-monitoring	-.020	-.028	-.008
■ Power relationship	.377	.347	-.030
■ Trust relationship	.488	.417	-.071
■ Avoiding-CO	-.103	-.098	.005
■ Compromising-CO	.023	.022	-.001
■ Competitive-CO	.035	.037	.002
■ Collaborative-CO	-.097	-.092	.005
■ Feedback-type	.042	.032	-.010
■ Hierarchy	.101	.111	.010
■ Percep.Politics		-.180	
R2	<u>.666</u>	<u>.689</u>	

Table 7 Regressions on performance

	<u>Not-Mediated</u>	<u>Mediated</u>	<u>Change</u>
■ Self-monitoring	-.057	-.063	-.006
■ Power relationship	.554	.532	-.022
■ Trust relationship	.328	.275	-.053
■ Avoiding-CO	-.035	-.032	.003
■ Compromising-CO	-.014	-.015	-.001
■ Competitive-CO	.013	.014	.001
■ Collaborative-CO	-.073	-.069	.004
■ Feedback-type	.036	.029	-.007
■ Hierarchy	-.023	-.016	.007
■ Percep.Politics		-.133	
R2	<u>.652</u>	<u>.665</u>	

Table 8 SEM fitted model correlation matrix

V	V1	V2	V3	V4	V5	V6	V7	V8	V9	V10	V11	V12	V13	V14	V15	V16	V17	V18	V19	V20	V21	V22	V23	V24	V25	
1	1.00																									
2	0.81	1.00																								
3	-0.41	-0.40	1.00																							
4	-0.50	-0.62	0.56	1.00																						
5	0.06	0.08	-0.05	-0.16	1.00																					
6	0.03	0.10	0.03	-0.18	0.51	1.00																				
7	0.62	0.45	-0.22	-0.28	0.22	0.16	1.00																			
8	0.69	0.71	-0.37	-0.53	0.11	0.19	0.41	1.00																		
9	0.22	0.25	-0.06	-0.02	-0.19	-0.17	-0.06	0.17	1.00																	
10	0.73	0.69	-0.40	-0.40	0.10	0.08	0.61	0.63	0.32	1.00																
11	0.17	0.14	-0.08	-0.18	0.24	0.28	0.34	0.25	-0.20	0.21	1.00															
12	0.50	0.47	-0.32	-0.37	-0.01	0.03	0.33	0.41	0.11	0.45	0.21	1.00														
13	0.68	0.76	-0.40	-0.52	0.04	0.17	0.33	0.71	0.25	0.67	0.15	0.55	1.00													
14	0.00	0.02	-0.02	-0.05	0.16	0.15	-0.07	0.08	0.02	0.09	0.06	0.06	0.12	1.00												
15	0.05	0.11	0.00	-0.06	0.11	0.09	0.06	0.11	-0.08	0.05	-0.06	-0.03	0.03	-0.03	1.00											
16	0.05	0.09	-0.03	-0.02	0.00	-0.05	0.09	0.00	0.10	0.03	-0.04	0.11	-0.01	-0.21	-0.12	1.00										
17	-0.04	-0.08	0.01	0.10	-0.11	-0.22	-0.07	-0.11	0.09	-0.07	0.00	-0.08	-0.07	-0.28	-0.57	-0.27	1.00									
18	-0.07	-0.14	0.04	0.04	-0.16	0.02	-0.01	-0.08	-0.11	-0.09	0.05	-0.04	-0.08	-0.43	-0.45	-0.26	0.14	1.00								
19	-0.18	-0.12	0.20	-0.01	-0.01	0.06	-0.19	0.02	-0.12	-0.23	0.08	-0.29	-0.15	-0.08	0.05	-0.05	-0.05	0.11	1.00							
20	0.37	0.36	-0.20	-0.36	0.01	0.07	0.22	0.39	0.00	0.26	0.07	0.27	0.35	-0.01	0.24	-0.13	-0.14	-0.01	0.17	1.00						
21	0.33	0.31	-0.20	-0.30	-0.09	-0.07	0.06	0.31	0.13	0.23	-0.11	0.10	0.30	0.00	0.11	-0.02	-0.04	-0.07	0.24	0.52	1.00					
22	0.21	0.29	-0.15	-0.27	0.18	0.17	0.26	0.27	-0.22	0.19	0.13	0.13	0.25	0.06	0.19	-0.06	-0.16	-0.07	0.22	0.40	0.22	1.00				
23	0.02	0.06	0.03	-0.18	0.17	0.19	0.04	0.11	-0.19	0.07	0.19	-0.01	0.04	0.07	-0.03	-0.04	-0.06	0.05	0.38	0.04	0.13	0.46	1.00			
24	0.04	0.23	-0.02	-0.35	0.14	0.17	0.06	0.16	-0.11	0.01	0.13	0.09	0.15	0.00	-0.02	0.02	-0.05	0.05	0.09	0.19	0.14	0.22	0.21	1.00		
25	-0.03	0.00	0.20	0.07	-0.01	0.08	0.00	-0.01	-0.06	-0.06	0.14	-0.10	-0.06	0.07	0.04	-0.05	0.00	-0.07	0.07	0.15	0.06	0.26	0.15	0.17	1.00	

Correlations above 0.198 are significant at the 0.1 level; correlations above 0.150 are significant at the .05 level.

Table 9 Fitted model estimated path coefficients

Relationship From	To	Standardized Path Coefficient	T-value ³⁵
Perception of Politics	Performance	-0.6275	9.87850*
Perception of Politics	Leadership	-0.7746	19.2195*
GeneralPP	Perception of Politics	0.4977	7.6957*
Going AlongPP	Perception of Politics	0.6888	10.1666*
PR-Reward	Perception of Politics	-0.5215	7.0946*
PR-Referent	Perception of Politics	-0.1396	1.2512
TR-Honesty	Perception of Politics	-0.1966	3.1783*
CO-Collaborating	Perception of Politics	0.1037	1.7929
CO-Avoiding	Perception of Politics	0.0648	1.1122
FB-TypePositive	Perception of Politics	0.1015	1.6596
FB-Strategy Inquiry	Perception of Politics	-0.1602	2.7812*
FB-StrategyDirectCue	Perception of Politics	-0.1077	1.9065

³⁵ * Significant < .001 level

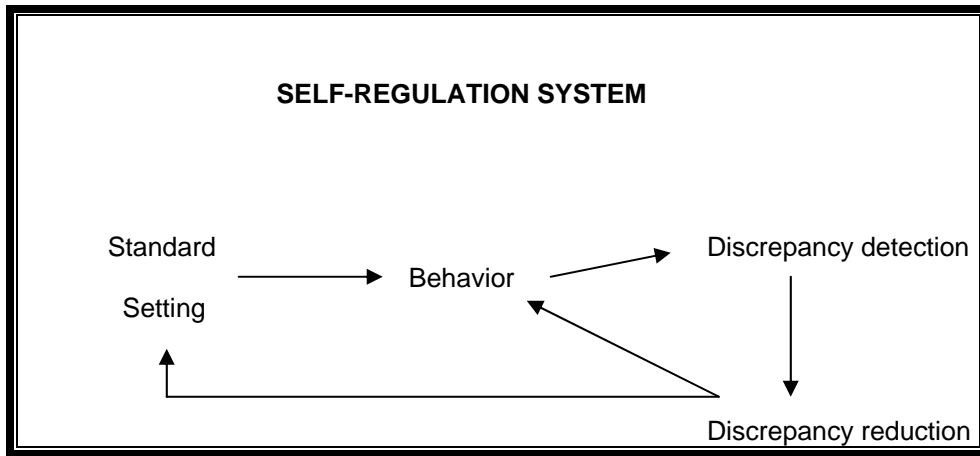


Figure 1 Self-Regulation System

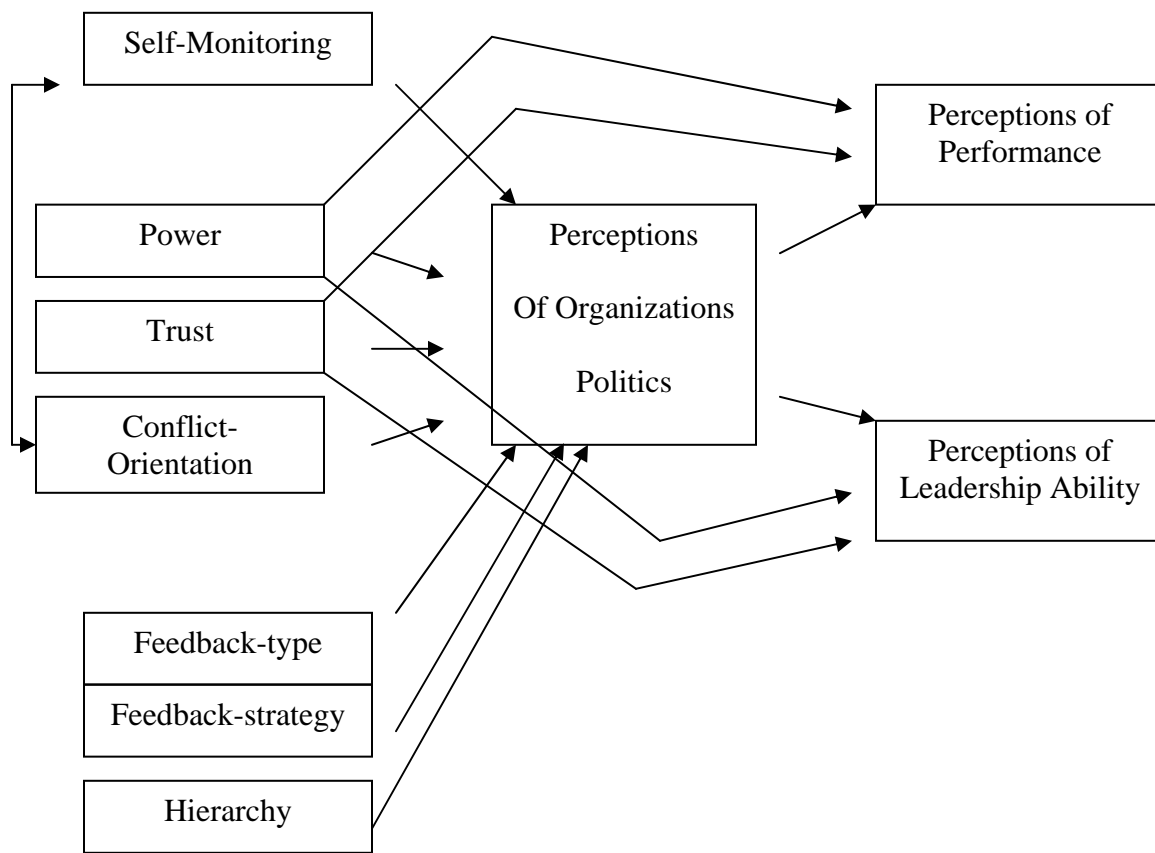


Figure 2 Theoretical Model

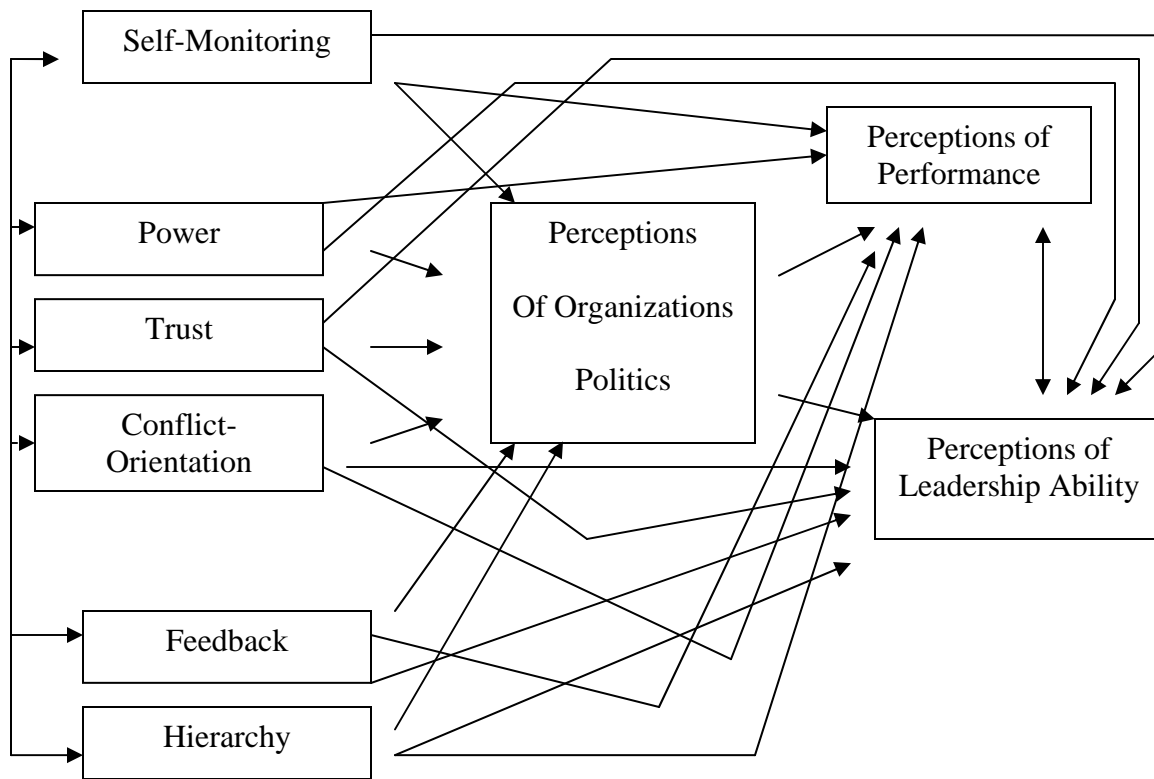


Figure 3 Potential Linkages Model

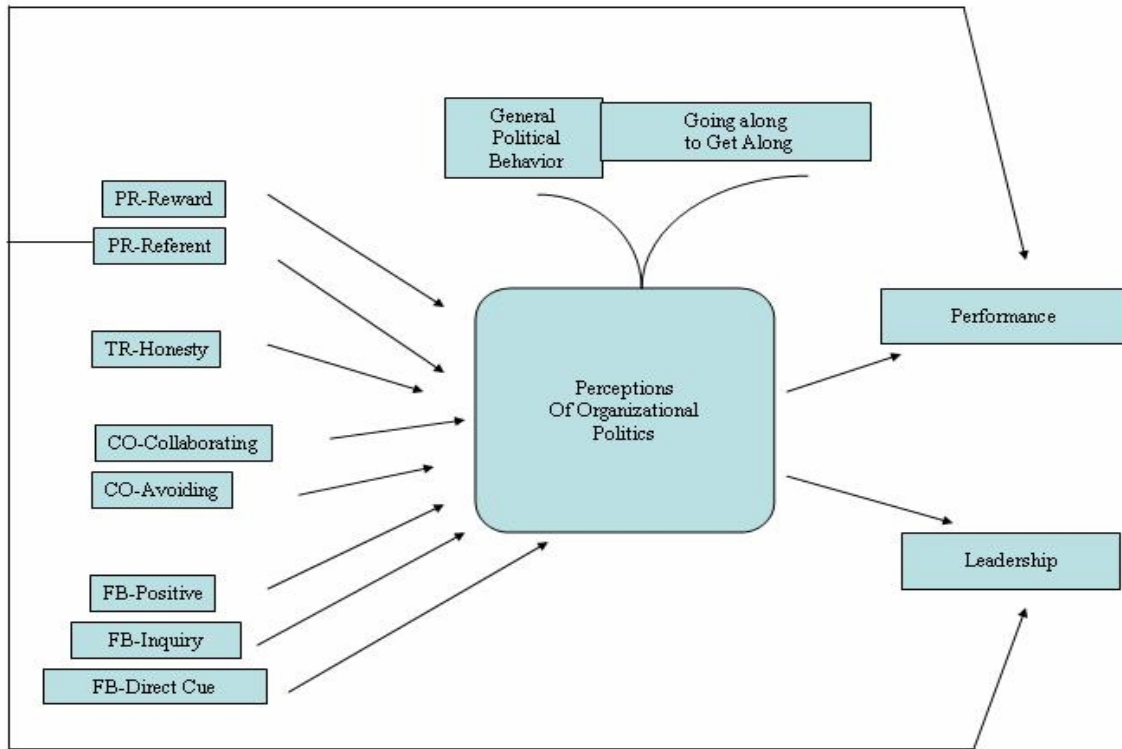


Figure 4 Summary of Structural Relationships

APPENDIX A: OVERVIEW OF ADAPTIVE SELF-REGULATION

Core Elements of the Self-Regulation Process

The initial elements of the self-regulation process are the standards set by constituents. Examples of standards include formal control systems such as the Code of Conduct, GAAP, and firm policies; the demands of multiple constituents such as superiors, peers, clients, subordinates, and the public; as well as the needs and desires of the individual. The individual compares his or her own behavior to these standards. If a discrepancy is detected between his or her own behavior and the standards set by others, then the individual attempts to reduce the discrepancy in order to bring about a better fit between the standards and his or her behavior. In the model tested in this study, effectiveness is defined to be the perceived performance or the perception of leadership ability of the individual.

Standard Setting

Standard setting includes specifying roles and the strategies to perform in those roles. Complications in standard setting can be either external or internal to the individual and can include; incomplete formal control systems, multiple constituent demands, conflicts between various standards, and individual agendas.

The adaptive self-regulation model suggests that in the context of a social structure an individual must be able to reconcile his or her own self-interest with that of others. Problems arise due to increased ambiguity and complexity when agendas and expectations conflict. Many variables (the nature of the constituent's expectations, the communication of these expectations,

the clarity of the individual's own agenda, and the degree of demand across constituencies) may affect the standard-setting process (Tsui & Ashford, 1994; 98). Individual standard setting is an adaptive, dynamic process involving the modification of initial standards, over time, using the discrepancy detection and reduction process described below.

Discrepancy Detection

In order to reduce discrepancies, discrepancy detection is the first step. Individuals must be able to detect two types of discrepancies, those between their own and other's standards as well as those relating to how they are perceived or evaluated. In order to detect discrepancies an individual needs accurate information regarding the expectations of others. In the majority of situations, the more an individual knows (providing the information is accurate), the more likely he or she will be able to take steps to reduce discrepancies.

Multiple additional factors may also affect one's ability to detect discrepancies. Firstly, the accountant is required to maintain a ceaseless search for discrepancies as well as to accurately perceive the discrepancy once found. Another factor important when attempting to detect discrepancies is the problem of mutually exclusive demands such as role conflict, trade-offs and morale problems. Feedback is also necessary to detect discrepancies; however, many individuals have mixed feelings about feedback. They want it but fear the harm it may inflict on their self-esteem. Another important variable that affects an individual's success in detecting discrepancies is the ability to accurately determine the appropriate constituent set and to reconstruct the set as time and conditions change. Finally, whether the individual seeking the

information is rational or not during the detection process affects both the detection of and potentially the reduction of the discrepancy. Varieties of discrepancy reducing techniques, consisting of both rational and irrational behaviors, are further discussed below.

Discrepancy Reduction

Control theory and self-consistency theory, which serve as the basis for adaptive self-regulation, portray discrepancy reduction as a straightforward process. These theories state that the detection of a discrepancy motivates a person to alter his or her behavior to reduce the discrepancy (Carver & Scheier, 1985; Korman, 1976). However, in context it is a far more complicated process. An individual may, in addition to modifying his or her own behavior, attempt to modify others' perception of the behavior or even others' standards. Generally, individuals respond in one of two ways to reduce discrepancies. Ideally, an individual responds using effectiveness-oriented strategies, which are aimed at reducing conflict. However, on occasion, an esteem-oriented response aimed at defending ego and self-esteem is enacted. The prime determinate of an individual's response to a perceived discrepancy is the individual's self-efficacy expectations regarding his or her ability to meet the standard (Tsui & Ashford, 1994; 105). Self-efficacy expectations are an individual's beliefs about his or her abilities. If the individual believes the probability of meeting a particular standard is low, the tendency is to use esteem-oriented strategies to reduce the discrepancy between standards. Otherwise, effectiveness-oriented strategies are generally used to bridge the divide.

Effectiveness-oriented strategies are those that seek to actually reduce the gap between the standard and the behavior to attempt to more closely attain the standard. In order to reduce this discrepancy an individual can react in one of following ways. The individual may alter his or her own behavior to meet the expectations of others or influence others to change their expectations. If the individual alters his or her own behavior too often, he or she runs the risk of being perceived as ineffective and weak. The individual may choose to continue the behavior, but explain his or her behavior to others who perceive the behavior as inappropriate. Again, the use of this strategy carries the risk of making the individual appear ineffective. An additional effectiveness-oriented strategy sometimes used is to alter the set of constituents such that the behavior in question is acceptable to the new constituent group.

Esteem-oriented strategies do not, nor are they intended to, decrease discrepancies. Therefore, perceived effectiveness is not actually impacted by esteem-oriented strategies. In addition to the influence of self-efficacy, a second individual difference variable that may influence self-regulation is self-esteem since those with low self-esteem tend to avoid negative feedback (Miller, 1976). Self-esteem is one's feeling of self-worth and is not necessarily tied to one's perception of ability, as was self-efficacy. By avoiding negative feedback, individuals with low self-esteem will be less likely to detect discrepancies (Tsui & Ashford, 1994; 106). Even if feedback is not avoided, an individual may still distort the feedback so it conforms to the behavior at hand. Other esteem-oriented strategies possibly used are either to lower one's standards or to otherwise avoid or disengage. Lowering one's standards in this sense differs from reducing discrepancies discussed in the preceding paragraph because behavior has not actually changed, as is the case with effectiveness-oriented strategies.

APPENDIX B: INSTRUMENT

The measurement instrument for this study begins on the next page. It is currently included in its entirety even though only certain aspects are applicable to the current study. The publisher of the Thomas-Kilmann Mode instrument, Part III of this instrument, declined to allow its' publication in any published document including the dissertation.

The questions in the following measurement instrument originate from the scales discussed previously and listed below. They are reproduced in their original form if possible and altered only if not doing so might lead to confusion for the participants. A few questions or their scales have slight wording changes in order to tailor them to this study. Those wording changes are minor and appear in blue lettering. Standardization of the likert type scale to 7-points simplifies the instrument for the participants.

	Question	Source	Measure
1-8		Schyns & von Collani 2002	Self-efficacy
9-18		Rosenberg 1965	Self-esteem
19-30		Lennox & Wolfe 1984 (O'Cass 2000)	Self-monitoring
31-55		Comer 1984 (Holzbach's API)	Power
Part III		Thomas-Kilmann Conflict Mode 1994 (30)	Conflict Orientation
56-65		Kumar 1995 (deRuyter & Wetzels 1999)	Trust
66-73		Rizzo, House, Litzman (RHL) 1970	Task Interdependence
74-79		Rizzo, House, Litzman (RHL) 1970	Job Ambiguity
80-92		Ashford & Tsui 1991	Feedback
93-94		Rizzo, House, Litzman (RHL) 1970	Environment
95-96		Rizzo, House, Litzman (RHL) 1970	Hierarchy
97-98		Rizzo, House, Litzman (RHL) 1970	Communication
99-110		Kacmar & Ferris 1991 (POPS Scale)	Percep/Politics
111-126		Schriesheim 1979(Role Clarity & Consideration)	Nature of the Norms
127-129		Tsui 1984 (Reputational Effectiveness)	Performance
130-136		Carless 2000	Leadership
Remainder			Demographics

A Study Investigating

AUDITOR'S

AND

ACCOUNTANT'S

WORKLIVES

Research Participants:

Your assistance in studying the relationships of individuals in the accounting profession is requested and valued. The entire questionnaire should require from 20 to 30 minutes.

Thank you very much for your participation. The success of this study depends on it.

PLEASE CIRCLE THE NUMBER THAT BEST CORRESPONDS TO YOUR JUDGMENT

Part1: Please answer the following questions about yourself

1. Thanks to my resourcefulness, I know how to handle unforeseen situations in my job.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not at all True

Completely True

2. If I am in trouble at work, I can usually think of something to do.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not at all True

Completely True

3. I can remain calm when facing difficulties in my job because I can rely on my abilities.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not at all True

Completely True

4. When I am confronted with a problem in my job, I can usually find several solutions.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not at all True

Completely True

5. No matter what comes my way in my job, I'm usually able to handle it.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not at all True

Completely True

6. My experiences have prepared me well for my occupational future.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not at all True

Completely True

7. I meet the goals I set for myself in my job.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not at all True

Completely True

8. I feel prepared to meet most of the demands of my job.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not at all True Completely True

9. I feel that I am a person of worth, at least on an equal basis with others.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree Strongly Agree

10. I feel that I have a number of good qualities.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree Strongly Agree

11. All in all, I am inclined to feel that I am a failure.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree Strongly Agree

12. I am able to do things as well as most other people.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree Strongly Agree

13. I feel I do not have much to be proud of.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree Strongly Agree

14. I take a positive attitude toward myself.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree Strongly Agree

15. On the whole, I am satisfied with myself.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree Strongly Agree

16. I wish I could have more respect for myself.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

17. I certainly feel useless at times.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

18. At times I think I am no good at all.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

19. In social situations, I have the ability to alter my behavior if I feel that something else is called for.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

20. I have the ability to control the way I come across to people, depending on the impressions I wish to give them.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

21. When I feel that the image I am portraying isn't working, I can readily change it into something that does.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

22. I have trouble changing my behavior to suit different people and different situations.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

23. I have found that I can adjust my behavior to meet the requirements of any situation in which I find myself.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

24. Once I know what a situation calls for, it's easy for me to regulate my actions accordingly.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

25. I am often able to read people's true emotions correctly (through their eyes).

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

26. In conversations, I am sensitive to even the slightest change in the facial expression of the person to whom I am conversing.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

27. My powers of intuition are quite good when it comes to understanding the emotions and motives of others.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

28. I can usually tell when others consider a joke in bad taste, even though they may laugh convincingly.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

29. I can usually tell when I've said something inappropriate by reading it in the listener's eyes.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

30. If someone is lying to me, I usually know it at once from that person's manner of expression.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Always False

Always True

Part II: Please answer the following questions in reference to the individual you consider your immediate supervisor, boss, or superior at work.

31. I admire him or her.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

32. He or she gives credit where credit is due.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

33. He or she rules by might.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

34. He or she is skilled.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

35. He or she is knowledgeable.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

36. I identify with him or her.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

37. I have an obligation to accept his or her orders.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

38. He or she is experienced.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

39. I respect him or her as a person.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

40. He or she is proficient.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

41. He or she is retaliative.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

42. He or she recognizes achievement.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

43. He or she is willing to promote others.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

44. I am duty bound to obey him or her.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

45. He or she has authority.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

46. He or she rewards good work.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

47. He or she is overly critical.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

48. He or she is friendly.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

49. He or she is entitled to direct my actions on the job.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

50. He or she is authorized to command.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

51. He or she is a disciplinarian.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

52. He or she is qualified.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

53. He or she offers inducement.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

54. He or she is strict.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate

Extremely Accurate

55. He or she is likeable.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Extremely Inaccurate Extremely Accurate

Part III:

The following questions are: “Modified and reproduced by special permission of the Publisher, CPP, Inc., Palo Alto, CA 94303 from **Thomas-Kilmann Conflict Mode Instrument** by Kenneth W. Thomas, Ralph H. Kilmann. Copyright 2002 by Xicom, Incorporated. Xicom, Incorporated is a subsidiary of CPP, Inc. All rights reserved. Further reproduction is prohibited without the Publisher’s written consent.”

Following are several pairs of statements describing possible behavioral responses. For each pair, **select either statement "A" or statement "B"**, whichever is most characteristic of your own behavior.

In many cases, neither statement may be very typical of your behavior; but please select the response that you would be more likely to use.

The publisher of the **Thomas-Kilmann Conflict Mode Instrument** does not allow the instrument to be reproduced within published works such as dissertations. For this reason, the thirty questions were deleted from the instrument as contained within this Appendix.

This ends the specially reproduced statements from the Thomas-Kilmann Conflict Mode Instrument.

PartIV: Please answer the following questions in reference to the individual you consider your immediate supervisor, boss, or superior at work.

56. **Even when my supervisor** gives me a rather unlikely explanation, I am confident that he or she is telling the truth.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

57. **My supervisor often** provided information that has later proven to be inaccurate.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

58. **My supervisor** usually keeps the promises he or she makes to me.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

59. **Whenever my supervisor** gives me advice on our business operations, I know that he or she is sharing his or her best judgment.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

60. **I can count** on my supervisor to be sincere.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

61. **Though** circumstances change, I believe that my supervisor will be ready and willing to offer me assistance and support.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

62. **When making** important decisions, my supervisor is concerned about my welfare.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

63. When I share my problems with my supervisor, I know that he or she will respond with understanding.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

64. In the future, I can count on my supervisor to consider how his or her decisions and actions will affect me.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

65. When it comes to things that are important to me, I can depend on my supervisor's support.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

Part V: Please answer these questions about yourself at work.

66. I have to do things that should be done differently.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

67. I receive an assignment without the manpower to complete it.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

68. I have to buck a rule or policy in order to carry out an assignment.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

69. I work with two or more groups who operate quite differently.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

70. I receive incompatible requests from two or more people.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

71. I do things that are apt to be accepted by one person but not by another.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

72. I receive an assignment without adequate tools or resources to execute it.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

73. I work on unnecessary things.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

74. I feel certain about how much authority I have.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

75. **There** are clear, planned goals and objectives for my job.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

76. I know that I have divided my time properly.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

77. I know what my responsibilities are.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

78. I know exactly what is expected of me.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

79. Explanation is clear of what has to be done.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

Part VI: Please answer the next set of questions thinking about the last six months. How characteristic of it was it for your supervisor, boss, or superior to

80. Ask others to be critical when they gave him or her feedback.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

81. Prefer detailed, critical appraisals even though they might hurt

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

82. Tend to seek good news about himself or herself

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

83. Ask for feedback if he or she knew it would be positive rather than negative.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

84. Directly ask for information concerning his or her performance.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

85. Directly ask you, 'how am I doing?'

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

86. Directly ask for an informal appraisal.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

87. Observe how quickly you returned his or her phone calls.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

88. Observe how often you went to him or her for advice.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

89. **Observe** how long he/she was kept waiting when you and he/she had a set appointment.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

90. Pay attention to how you acted toward him or her.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

91. Pay attention to informal, unsolicited feedback.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

92. Pay attention to casual remarks you made.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very Seldomly

Very Often

Part VII: Please answer the following questions about your work environment.

93. **Selection** for upward mobility is based on ability.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

94. **There is** much tolerance of error.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

95. There is a high degree of upward information required at my place of work.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

96. Violations in the chain of command dealt with harshly.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

97. There is adequacy of communication at my work.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

98. There is information distortion and suppression at my place of work.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

Part VIII: Please answer the following questions thinking about the organization for which you currently work.

99. Favoritism not merit get people ahead.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

100. It is no place for yes men.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

101. Individuals are encouraged to speak out.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

102. There is an influential group no one crosses.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Strongly Disagree

Strongly Agree

103. **Individuals don't** speak for fear of retaliation.
- | | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
- Strongly Disagree Strongly Agree
104. Rewards come to hard workers.
- | | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
- Strongly Disagree Strongly Agree
105. Promotions go to top performers.
- | | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
- Strongly Disagree Strongly Agree
106. **Some build** themselves up by tearing others down
- | | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
- Strongly Disagree Strongly Agree
107. Policy changes help only a few
- | | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
- Strongly Disagree Strongly Agree
108. **One** group always gets their way.
- | | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
- Strongly Disagree Strongly Agree
109. Pay and promotion are consistent with policies.
- | | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
- Strongly Disagree Strongly Agree
110. Pay and promotion policies are not politically applied.
- | | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---|---|---|---|---|
- Strongly Disagree Strongly Agree

Part IX: Please answer the following questions in reference to the individual you consider your immediate supervisor, boss, or superior at work.

111. My supervisor gives me vague explanations of what is expected of me on my job.
Very False

1	2	3	4	5	6	7
---	---	---	---	---	---	---

 Very True
112. My supervisor gives me unclear goals to reach on my job.
Very False

1	2	3	4	5	6	7
---	---	---	---	---	---	---

 Very True
113. My supervisor explains the level of performance that is expected of me.
Very False

1	2	3	4	5	6	7
---	---	---	---	---	---	---

 Very True
114. My supervisor explains the quality of work that is expected of me.
Very False

1	2	3	4	5	6	7
---	---	---	---	---	---	---

 Very True
115. My supervisor explains what is expected of me on my job.
Very False

1	2	3	4	5	6	7
---	---	---	---	---	---	---

 Very True
116. My supervisor helps make working on my job more pleasant.
Very False

1	2	3	4	5	6	7
---	---	---	---	---	---	---

 Very True
117. My supervisor says things to hurt my personal feelings.
Very False

1	2	3	4	5	6	7
---	---	---	---	---	---	---

 Very True
118. My supervisor considers my personal feelings before acting.
Very False

1	2	3	4	5	6	7
---	---	---	---	---	---	---

 Very True

119. My supervisor maintains a friendly working relationship with me.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False Very True
120. My supervisor behaves in a manner that is thoughtful of my personal needs.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False Very True
121. My supervisor looks out for my personal welfare.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False Very True
122. My supervisor acts rudely toward me.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False Very True
123. My supervisor does things to make my job less pleasant.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False Very True
124. My supervisor treats me without considering my feelings.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False Very True
125. My supervisor shows respect for my personal feelings.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False Very True
126. My supervisor acts without considering my feelings.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False Very True

127. Overall, to what extent do you feel your supervisor is performing his job the way you would like it to be performed?

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not At All

Entirely

128. To what extent has your supervisor met your expectations in his or her managerial roles and responsibilities.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not At All

Entirely

129. If you entirely had your way, to what extent would you change the way your supervisor does his or her job.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Not At All

Entirely

Part X: Please answer the following questions relative to your immediate supervisor, boss, or superior. He or she....

130. communicates clearly a positive vision of the future.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

131. treats staff as individuals, supports and encourages their development.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

132. gives encouragement and recognition to staff.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

133. fosters trust, involvement, and cooperation among team members.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

134. encourages thinking about problems in new ways and questions assumptions.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

135. is clear about his/her values and practices what he/she preaches.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

136. instills pride and respect in others and inspires me by being highly competent.

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

Part XI: Information about Yourself

1. Age: _____
2. Gender: _____ Male _____ Female
3. Marital Status _____ Married _____ Single
4. How many Children at home _____
5. Educational Level Attained _____ College _____ Masters/+
6. Years/months work experience: _____ years _____ months
7. Years/months in current position: _____ years _____ months
8. Total years/months experience in public accounting: _____ years _____ months

Current Position - Please Choose One:

_____ Auditing _____ Tax _____ Industry _____ Government _____ Other

Current Position - Please Choose One

Public Accounting: _____ Partner _____ Manager _____ Senior _____ Staff _____ Other

All Other Forms: _____ Management _____ Analyst _____ Staff _____ Other

Certifications: _____ CPA _____ CMA _____ CIA _____ Other

9. How clear were the instructions on this survey?

1	2	3	4	5	6	7
---	---	---	---	---	---	---

Very False

Very True

10. Approximately how much time did you spend on this survey? _____ Minutes

THANK YOU VERY MUCH FOR PARTICIPATING IN THIS SURVEY.

If you have any additional thoughts, please write them here:

APPENDIX C: IRB APPROVAL



THE UNIVERSITY OF CENTRAL FLORIDA
INSTITUTIONAL REVIEW BOARD (IRB)

IRB Committee Approval Form

PRINCIPAL INVESTIGATOR(S): Sharon Howell

PROJECT TITLE: A Study Investigating Auditor's and Accountant's Work Lives.

Committee Members:

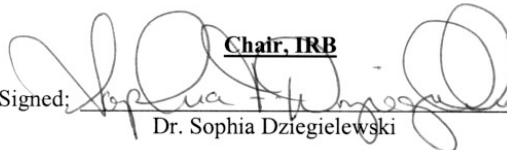
Dr. Theodore Angelopoulos: _____
Ms. Sandra Browdy: _____
Dr. Jacqui Byers: _____
Dr. Ratna Chakrabarti: _____
Dr. Karen Dennis: _____
Dr. Barbara Fritzsche: _____
Dr. Robert Kennedy: _____
Dr. Gene Lee: _____
Ms. Gail McKinney: _____
Dr. Debra Reinhart: _____
Dr. Valerie Sims: _____

Contingent Approval
Dated: _____

Final Approval
Dated: _____

Expedited
Dated: April 22, 2004

Exempt
Dated: _____

Chair, IRB
Signed: 
Dr. Sophia Dziegielewski

NOTES FROM IRB CHAIR (IF APPLICABLE): Research agrees to
delete line about the drawing from the
Consent form.

APPENDIX D: CONSENT TO PARTICIPATE

Informed Consent Form for: A Study Investigating Auditor's and Accountant's Work Lives

You are being invited to participate in a research project conducted by Sharon K. Howell of the University of Central Florida's Department of Accounting.

You are invited to participate in a research study about the work lives of accountant's and auditors.

You will be asked to answer questions that will take about 20 to 30 minutes of your time.

There are no known potential risks associated with this study. You may request the aggregated results of the study from the researcher for your own information at the completion of the study.

If you have decided to participate in this project, please understand that your participation is voluntary and that you have the right to withdraw your consent or discontinue participation at any time with no penalty. You also have the right to refuse to answer any question(s) for any reason with no penalty.

In addition, your individual privacy will be maintained in all publications or presentations resulting from this study. There will be no record maintained between an individuals name and the numbering system to insure confidentiality/anonymity.

If you have any questions regarding this project, you may contact the researcher at (404) 823-1478. Questions or concerns about research participants' rights may be directed to the UCFIRB office, University of Central Florida Office of Research, Orlando Tech Center, 12443 Research Parkway, Suite 207, Orlando, FL 32826. The phone number is (407) 823-2901.

I understand the above information and voluntarily consent to participate in the research.

Signature of Participant _____ Date _____

Signature of Researcher _____ Date _____

_____ I would **like** to receive a copy of the procedure described above.

_____ I would **not like** to receive a copy of the procedure described above.

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