Ethical Pressure, Organizational-Professional Conflict, and Related Work Outcomes Among Management Accountants

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ABSTRACT. This study examines the effects of ethical pressure on management accountants' perceptions of organizational-professional conflict, and related work outcomes. It was hypothesized that organizational pressure to engage in unethical behavior would increase perceived organizational-professional conflict, and that this perceived conflict would reduce organizational commitment and job satisfaction, and increase the likelihood of employee turnover. A survey was mailed to a random sample of Certified Management Accountants to assess perceptions of the relevant variables. The results of a structural equations model indicated that, as hypothesized, ethical pressure was associated with higher levels of perceived organizational-professional conflict. Also as hypothesized, higher levels of conflict were associated with lower levels of organizational commitment and job satisfaction. Finally, lower levels of commitment and satisfaction were associated with higher turnover intentions.

Key Words: ethical pressure, management accountants, organizational commitment, organizational-professional conflict

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Introduction

Sociologists have long suggested that the bureaucratic employment of professionals leads to conflicts between professional and organizational values. The potential for such organizational-professional conflict is becoming increasingly salient in the accounting profession, as more professionals are being employed in corporate or state bureaucracies. However, only a limited number of studies have investigated organizational-professional conflict in accounting, and the antecedents and consequences of this conflict appear to be poorly understood. Based on recent research in the organizational behavior literature, the current study hypothesizes that organizational pressure to engage in unethical behavior increases perceived organizational-professional conflict, and that higher levels of conflict have certain dysfunctional organizational outcomes, including lower levels of organizational commitment and job satisfaction, and higher turnover intentions.

To investigate these issues, a survey of U.S. Certified Management Accountants (CMAs) was conducted. The survey instrument assessed perceptions of ethical pressure, organizational-professional conflict, and related work outcomes such as organizational commitment, job satisfaction, and turnover intentions. The results of a structural equations model indicate that, as hypothesized, higher levels of ethical pressure were associated with higher perceived organizational-professional conflict. Also as hypothesized, higher levels of organizational-professional conflict were associated with lower levels of organizational commitment and job satisfaction. Both

organizational commitment and job satisfaction were negatively related to turnover intentions.

The following section will review relevant literature and develop the research hypotheses. This will be followed by a description of the methodology and presentation of the empirical findings. The paper will conclude with a discussion of the findings and suggestions for future research.

Literature review and hypothesis develoment

Organizational-professional conflict

For decades, it has been argued that changes in the organizational structures through which professional work is performed were leading to conflicts between organizational and professional values (e.g., Leicht and Fennell, 1997; Derber and Schwartz, 1991; Derber, 1982a; Kornhauser, 1962; Blau and Scott, 1962). In the older and more established professions, such as medicine and law, services were historically provided through sole proprietorships or small partnerships (Abbott, 1988; Hall, 1968). It is often presumed that such organizations afford practitioners more freedom to exercise professional judgment with minimal external or organizational pressures (Hall, 1968). As more professional services have been offered through other organizational forms, such as private corporations, concerns have been raised that bureaucratic or organizational pressures would reduce professional autonomy and erode traditional professional values.

The potential conflict between professional and organizational values arising from salaried employment in bureaucratic organizations has been discussed and investigated in the context of a variety of professions. Many early studies focused on the conflicts experienced by research professionals, such as scientists and engineers, employed by commercial corporations. Organizational-professional conflict among these groups often arises from the direction of their research efforts toward corporate profit objectives; thus, they often lose the ability to formulate their own research goals, despite the fact that they maintain authority over the technical aspects of their work (Whalley, 1991; Meiksins, 1982; Layton, 1971; Kornhauser, 1962). A related form of organizational-professional conflict experienced by research professionals is management suppression of information that should be disclosed to protect the public interest, e.g., test results that indicate that a particular product may threaten public safety. The frequency of discussions of employee "whistle-blowing" in the business ethics literature attests to the perceived significance of this type of conflict (e.g., Jubb, 1999; Sims and Keenan, 1998; Near and Miceli, 1996).

In service-oriented professions such as medicine and law, bureaucratic employment often leads to the loss of control over policies toward clients, including the choice of which clients to serve, what services are provided, and compensation arrangements (Derber, 1982b). For instance, in mid-twentieth century America, self-employed physicians could exercise virtually complete control over policies toward clients, including the choice of treatments and billing and fee arrangements (Abbott, 1988). It has often been alleged that the ensuing "corporatization" of the medical profession has eroded physicians' autonomy and shifted the primary norms and emphases of the profession from quality care and service of the public interest to organizational objectives such as cost containment and profit maximization (Prechel and Gupman, 1995; Hafferty and Light, 1995; Montgomery, 1992; Alexander and D'Aunno, 1990; McKinley, 1982).

The potential for organizational-professional conflict has also been recognized in the accounting literature; however, the majority of this work has focused on employees of public accounting firms rather than management accountants. For example, Sorensen and Sorensen (1974) found that individuals at higher ranks in large CPA firms scored higher on bureaucratic orientation and lower on professional orientation, which suggests that the socialization processes in such firms encourage a focus on organizational, rather than professional goals. Other researchers have suggested that employees of larger CPA firms will have less professional autonomy and place less emphasis on professional values, although the findings on this issue are mixed.

Neither Lengermann (1971) nor Schroeder and Imdieke (1977) were able to document a significant relationship between firm size and professional autonomy. However, Goetz et al. (1991) did find that professional orientation, as measured by the Hall Professionalism Scale, was inversely related to CPA firm size.

Arguably, the likelihood of organizational-professional conflict is greater for management accountants than for their public accounting counterparts. The majority of public accounting professionals are employed by CPA firms that are owned and controlled by other professionals.[1] Presumably, such organizations provide more professional autonomy and less emphasis on commercialism than the corporate entities in which most management accountants work (Hall, 1968). In commercial corporations, a likely source of conflict between organizational and professional goals is management pressure to engage in unethical behavior, such as the manipulation of reported financial results. Such pressure would directly conflict with professional values such as autonomy and service of the public interest.

Aranya and Ferris (1984) found that accountants employed in industry did in fact experience higher levels of organizational-professional conflict than those employed in public accounting. This finding suggests that management accountants may often perceive a divergence between organizational and professional values; however, the sources of this discord appear to be poorly understood. Aranya and Ferris (1984) found that both organizational and professional commitment were antecedents of organizational-professional conflict for management accounting and public accounting professionals. Although some levels of both organizational and professional commitment are undoubtedly necessary for an employee to experience an emotional state of conflict, commitment itself is not the source of the conflict. For an emotional state of conflict to exist, it will be necessary for the organization to make demands on the employee that diverge from their preconceived notions of acceptable professional behavior.

Pressure to engage in behavior that is per-

ceived as unethical appears to be one likely source of such conflict. Extant research indicates that employees desire consistency between their ethical values and those of their organization (Dubinsky and Ingram, 1984), and that perceived ethical conflicts can lead to dysfunctional organizational outcomes such as lower organizational commitment and higher turnover intentions (Schwepker, 1999). Several recent studies have also found that employees' perceptions of the "ethical climate" in their organization affects organizational commitment (Trevino et al., 1998; Sims and Keon, 1997; Sims and Kroeck, 1994). Collectively, these findings suggest that the compatibility of individual and organizational ethical values is an important determinant of employees' affective responses to their work environment.

Of course, organizational pressure to engage in questionable behavior does not ensure that subordinates will experience an emotional state of conflict. If employees are not committed to high ethical standards, they may simply rationalize unethical behavior as being a necessary part of their job or business environment, and thus avoid internal conflict. However, in the case of professional employees who are obligated to maintain high standards of moral behavior, ethical pressure is likely to lead to perceptions of conflict between organizational and professional values. For example, CMAs have a professional responsibility to adhere to a code of conduct that expressly prohibits engaging in actions such as the manipulation of reported financial results or the subordination of their professional judgment to that of others (IMA, 1999). It seems likely that management pressure to engage in unethical behavior will lead to perceptions of organizational-professional conflict among employees with such explicit professional obligations, as indicated in the following hypothesis.

Hypothesis 1: Higher levels of ethical pressure will be associated with higher levels of organizational-professional conflict among management accounting professionals.

Organizational commitment and related work outcomes

One of the primary motivations for studying organizational-professional conflict is that it may have certain dysfunctional consequences, such as lower levels of organizational commitment and job satisfaction, and higher turnover intentions. *Organizational commitment* has been defined as "(1) a strong belief in and acceptance of the organization's goals and values; (2) a willingness to exert considerable effort on behalf of the organization; and (3) a strong desire to maintain membership in the organization" (Mowday et al., 1979, p. 226). The organizational commitment questionnaire developed by Porter et al. (1974, 1976), which treated commitment as a uni-dimensional construct, was commonly used in early studies of commitment in the accounting literature (e.g., Aranya and Ferris, 1984).

Allen and Meyer (1996) refined the commit-ment concept to recognize three distinct types of employee commitment to an organization: affec-tive commitment, continuance commitment, and normative commitment. *Affective commitment* refers to an emotional attachment to an organi-zation, and corresponds closely with the Porter et al. (1974, 1976) conception of organizational commitment. Employees who possess high levels of affective commitment would want to stay with the organization for more than merely instru-mental or economic reasons (Meyer and Allen, 1984). *Continuance commitment* arises primarily from the threat of losses that the employee would incur if they were to leave the organization. For example, experienced employees who have developed significant organization-specific skills should be more committed to their employer, since the skills would not be readily transferable to another job (Meyer and Allen, 1984). *Normative commitment* refers to the obligation that employees feel to stay with an organization, and may be related to cultural expectations of job stability or a perceived debt to the organization for benefits such as training and education costs (Meyer and Allen, 1991). Because the focus of the current study is on management accounting professionals' affective responses to their work environment, the measure of commitment

adopted will be affective organizational commit-ment. Affective commitment has also been the primary focus of the vast majority of studies of employee commitment to their organization (Eby et al., 1999).

Mathieu and Zajac (1990) observed that it is difficult to specify the causal precedence of indi-viduals' affective responses to their work envi-ronment, and that there is likely to be some amount of reciprocal causation between organi-zational commitment and other affective responses such as perceived organizational-pro-fessional conflict. As previously indicated, Aranya and Ferris (1984) assumed that organizational commitment was an antecedent of organiza-tional-professional conflict among professional accountants. On the other hand, it is also easy to make a case for the influence of organiza-tional-professional conflict on organizational commitment. Of particular relevance to this argument are studies demonstrating that a sig-nificant determinant of organizational commit-ment is the congruence or compatibility of personal and organizational characteristics, or what is commonly referred to as "person-orga-nization fit."

The issue of person-organization fit has attracted attention from both researchers and managers, and it has often been suggested that achieving high levels of fit through hiring and socialization is a key to securing organizational commitment and retaining employees (Kristof, 1996). Although there has been significant variation in the operationalization and measure-ment of person-organization fit, the organiza-tional characteristics traditionally studied include culture, climate, values, goals, and norms. The individual characteristics most often studied are values, goals, personality, and attitudes (Kristof, 1996). For instance, numerous studies have found that greater compatibility between individual and organizational values results in higher levels of organizational commitment (Finegan, 2000; O'Reilly et al., 1991; Caldwell and O'Reilly, 1990; Chatman, 1991, 1989; Posner et al., 1985), and value congruence is now widely accepted as a determinant of both commitment and job satisfaction (Kristof, 1996).

The level of perceived organizational-profes-

sional conflict is also a measure of the compatibility or fit between individuals and their employing organizations. In fact, previous studies of person-organization fit have used measures that are quite similar to traditional measures of organizational-professional conflict. For instance, Posner et al. (1985) measured fit by asking managers to rate the compatibility of their values with those of their organization, and to indicate how often they had to compromise personal principles to meet organizational expectations. Organizational-professional conflict scales (see Appendix) rely on similar measures of subjective or perceived conflict between organizational and professional (personal) goals. Due to the similarity between the two constructs, the empirical research findings on person-organization fit provide support for the potential influence of organizational-professional conflict on employees' commitment to their employing organization.

The contention that organizational-professional conflict influences organizational commitment is also consistent with theories of professionalization. This literature assumes that professional commitment begins to develop during the early stages of socialization into a profession, such as the professional education process (Larson, 1977; Greenwood, 1957; Goode, 1957). Accordingly, at least some degree of professional commitment can be assumed to exist prior to the development of commitment to any particular organization (Aranya and Ferris, 1984). If the organization helps the employee fulfill their expectations by providing an environment that supports professional values and personal development, the employee is likely to be more committed to the organization. In contrast, if the organization makes demands on the individual that conflict with their professional values, the employee is likely to be less committed (Norris and Neibuhr, 1983; Bartol, 1979; Kerr et al., 1977; Hall, 1968).

Organizational commitment has often been associated with other work outcomes, such as turnover intentions (Chang, 1999). Previous studies have documented a negative relationship between organizational commitment and both turnover intentions (e.g., Bishop et al., 2000; Cable and Judge, 1996; Meyer et al., 1993;

O'Reilly et al., 1991) and actual turnover (e.g., Whitener and Walz, 1993). Evidence that person-organization fit is positively associated with organizational commitment, and that organizational commitment is in turn negatively associated with turnover intentions, suggests the following hypothesis.

> *Hypothesis 2:* Higher levels of organizational-professional conflict will be associated with lower levels of organizational commitment, which will be associated with higher turnover intentions.

Strong support has also been found for a positive relationship between person-organization fit and job satisfaction (Kristof, 1996). Thus, higher levels of organizational-professional conflict should result in lower levels of satisfaction. Not surprisingly, job satisfaction has also been found to be negatively related to turnover intentions (e.g., Eby et al., 1999). Relationships among organizational-professional conflict, job satisfaction, and turnover intentions have also been documented in the accounting literature. Both Sorensen and Sorensen (1974) and Aranya and Ferris (1984) found that higher levels of organizational-professional conflict were associated with lower levels of job satisfaction and higher turnover intentions. Based on these findings, the following hypothesis is proposed.

> *Hypothesis 3:* Higher levels of organizational-professional conflict will be associated with lower levels of job satisfaction, which will be associated with higher turnover intentions.

A path diagram that summarizes the research hypotheses, including the relationships among the empirical constructs and hypothesized directional influences, is provided in Figure 1.

Methodology

Research instrument

The research instrument consisted of (1) a cover letter, (2) a scale of work outcome measures, and
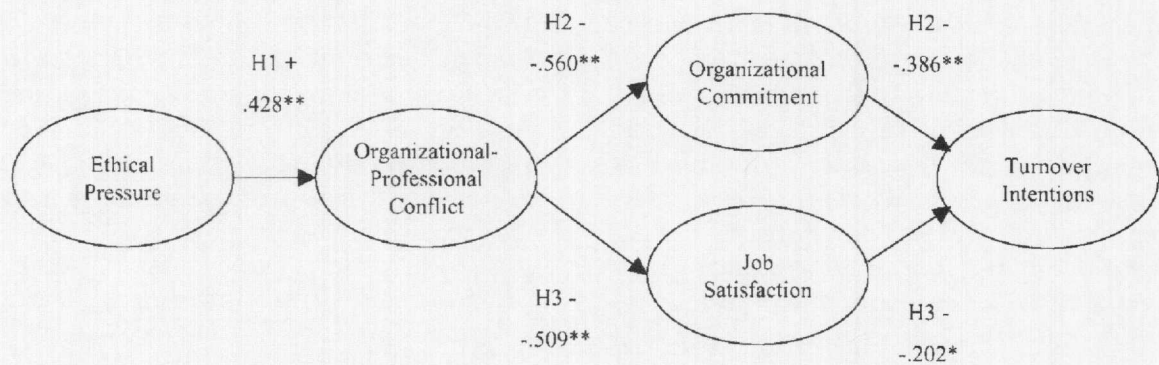
Figure 1. Hypothesized relationships and structural equation model results.

(4) a supplemental data sheet. The work outcome scales, which are illustrated in the Appendix, contained measures of ethical pressure, organizational-professional conflict, organizational commitment, job satisfaction, and turnover intentions. Ethical pressure was measured using four items designed to capture the perceived frequency of organizational pressure to engage in unethical or immoral activities. Responses to the ethical pressure scale were provided on a seven point scale anchored on "very infrequently" (1) and "very frequently" (7).

Organizational-professional conflict was measured using the two statements used by Aranya and Ferris (1984), plus one item developed for the current study. The statement "I often have to choose between following professional standards and doing what is best for my organization" was added to the Aranya and Ferris (1984) measure, since neither of their statements specifically addressed the issue of potential conflict between professional accounting standards and organizational objectives. Organizational commitment was measured using seven items from the Meyer and Allen (1984) scale designed to measure affective commitment, or the degree of emotional attachment to the organization. Job satisfaction was measured using seven items from the Brayfield and Rothe (1951) index of job satisfaction. Turnover intentions were measured using two items designed by Kalbers and Fogarty (1995) to measure "outside

turnover intentions", or intentions to leave the organization.[2] Responses to all scales other than the ethical pressure scale were provided on seven-point scales anchored on "strongly disagree" (1) and "strongly agree" (7).

Participants

Research instruments were mailed to a random sample of 1000 CMAs, with a follow-up mailing approximately three weeks later. A total of 348 usable responses were received, resulting in a response rate of approximately 35 percent. A comparison of the early and late responses revealed no statistically significant differences. This result, combined with the fact that the response rate was relatively high for a mail survey, provides some assurance against the possibility of a significant nonresponse bias.

A demographic profile of the participants is provided in Table I. As the data indicate, approximately 83 percent of respondents were employed in private industry, with the remainder employed in public accounting, government, and education. All data analyses were performed separately for the full sample and for those respondents employed in industry. All substantive results and conclusions based on these separate analyses were the same; thus, all respondents were combined in the analyses reported herein.

Approximately 73 percent of respondents were

TABLE I
Demographic profile of the participants

	Number	Percent
Total participants	348	
Current employment:		
Industry	289[a]	83%
Public accounting	22	6
Other (e.g., government, education)	37	11
Gender:		
Male	254	73
Female	94	27
Professional certifications:		
CMA only	165	47
CMA and CPA	156	45
CMA and other (non-CPA)	27	8
Highest degree earned:		
Bachelors	164	47
Masters	170	49
Other (e.g., J.D., Ph.D.)	14	4

	Mean	Standard deviation
Age	44	7.3
Years of professional experience:		
Industry	14.2	8.3
Public accounting	3.2	3.7
Other	2.7	4.9
Total	20.1	7.8

[a] Numbers do not total 348 and percentages do not total 100 due to missing values.

male, which is reflective of the Institute of Management Accountants (IMA) membership (Schroeder and Reichart, 1995).[3] The average respondent was 44 years old, and had 20.1 years of professional accounting experience. The median age and average experience level for all IMA members in 1994 were 39 and 13.1, respectively (Schroeder and Reichart, 1995). It is not surprising that participants in the current study, who were all CMAs, were slightly older and more experienced than the average IMA member. Approximately half of the participants were CPAs as well as CMAs, and slightly over half held a masters or other advanced degree.

Results

Mean responses and reliability of variables

The means and standard deviations of the responses to the various work outcome measures are reported in Table II. The results indicate that the average participant had experienced at least some degree of ethical pressure and organizational-professional conflict, although the mean responses to both of these measures were below the midpoint of the scale. Overall, participants reported relatively high levels of affective organizational commitment and job satisfaction, although they appeared ambivalent toward the prospect of staying with their current employer for an extended period.

Confirmatory factor analyses using the AMOS structural equation modeling program (Arbuckle, 1997) was used to test the structure of the ethical pressure, organizational-professional conflict, organizational commitment, and job satisfaction scales. The goodness-of-fit (GFI) and adjusted goodness-of-fit (AGFI) measures for each of the

TABLE II
Responses to work outcome measures

	Mean	Standard deviation
Ethical pressure[a, b]	2.48	1.22
Organizational-professional conflict[c]	2.65	1.28
Affective commitment[c]	4.95	1.16
Job satisfaction[c]	5.34	1.09
Turnover intentions[c]	3.71	1.85

[a] See Appendix for the individual items comprising each scale.
[b] Responses were provided on a seven point scale anchored on "very infrequently" (1) and "very frequently" (7).
[c] Responses were provided on a seven point scale anchored on "strongly disagree" and "strongly agree" (7).

models were well above 0.90, which indicates an acceptable fit to the data (Byrne, 1998; Bentler, 1990).[4] In addition, all of the scale items loaded significantly onto the related constructs. The internal reliability of the work outcome measures, based on Cronbach's alpha, ranged from 0.77 for organizational-professional conflict to 0.91 for job satisfaction, which indicates acceptable reliability for all the measures (Nunnally, 1978).

Hypothesis tests

The hypotheses were tested using a structural equations model. The standardized path coefficients for the model have been included in

Figure 1, along with the hypothesized relationships. The measures of overall fit for this model indicated a good fit to the data. The goodness-of-fit and adjusted goodness-of-fit indices of 0.92 and 0.91, respectively, were above the recommended minimum of 0.90. In addition, the chi-square statistic divided by the degrees of freedom of 1.84 is below the recommended maximum of 2.0, and the RMSEA of 0.05 was also well below the recommended maximum value of 0.08 (Byrne, 1998).

The hypotheses were tested by examining the statistical significance of the path coefficients in the model. As indicated in the figure, the coefficient for the effects of ethical pressure on perceived organizational-professional conflict was significant at the 0.001 level and in the hypothesized direction, which supports Hypothesis 1. The coefficients for the effects of organizational-professional conflict on organizational commitment, and the effects of organizational commitment on turnover intentions, were also highly significant. These results are consistent with Hypothesis 2. Finally, the coefficients for the effects of organizational-professional conflict on job satisfaction, and the effects of job satisfaction on turnover intentions, were also both significant and in the hypothesized directions. Thus, the results also provide support for Hypothesis 3.

Supplemental analyses

Although not included in the formal hypotheses, supplemental analyses were conducted to test the effects of various demographic variables on the work outcome measures. Participants' job (industry, public accounting, other), gender, and education level (bachelors, masters, other) were not associated with any of the work outcome measures. However, years of experience was significantly related to several work outcomes. More experienced subjects generally had higher levels of organizational commitment, higher levels of job satisfaction, and lower turnover intentions. Similar results were reported by Kalbers and Fogarty (1995), who found that more experienced internal auditors had higher levels of commitment and lower turnover intentions.

Discussion and suggestions for future research

This paper contributes to our understanding of organizational-professional conflict among management accounting professionals in several ways. Although previous studies have documented the presence of such conflict, little was known about its sources. The current study found a significant positive relationship between management accounting professionals' perceptions of ethical pressure in their organization and their perceptions of organizational-professional conflict. Although most participants in the current study indicated that they had experienced some ethical pressure from their employer, the frequency of such pressure was only moderate to low. Nevertheless, the findings suggest that, when such pressure exists, it leads to higher levels of organizational-professional conflict. More specifically, pressure to engage in behaviors that protect the interests of the organization at the expense of stakeholders such as customers or the general public, or general pressure to engage in behavior considered unethical, appears to conflict with Certified Management Accountants' perceptions of their professional role.

A great deal of variation also existed in the

accounting literature regarding the nature of the assumed relationships among organizational-professional conflict and related variables such as organizational commitment. The current study attempted to clarify these relationships by integrating research findings on person-organization fit and professionalization to support the contention that organizational-professional conflict is likely to be an antecedent of organizational commitment. The findings provided support for this hypothesized relationship; however, as discussed below, further research will be necessary to draw firm conclusions regarding the causal ordering of these constructs. The findings also indicate that higher levels of organizational-professional conflict are associated with lower levels of job satisfaction, and that lower levels of both organizational commitment and job satisfaction are associated with higher turnover intentions.

The current study is subject to a number of limitations, and the results should be interpreted with caution. For example, although the response rate was reasonably high for a mail survey, there is always a chance that the results were affected by nonresponse bias. Another limitation is the fact that employee attitudes were measured at a specific point in time, rather than attempting to assess the long-term consequences of organizational-professional conflict. This type of cross-sectional approach, while methodologically convenient, does not provide a strong basis for conclusions regarding causality. Longitudinal studies that measure organizational-professional conflict at one point in time and the behavioral consequences at future dates would provide more reliable information regarding cause and effect relationships, such as the presumed causal ordering of organizational-professional conflict and organizational commitment.

Although the current study contributes to an understanding of organizational-professional conflict among management accounting professionals, extant knowledge of the antecedents and consequences of such conflict remains very limited. For instance, in their meta-analysis of research on accountants' organizational-professional conflict, Brierly and Cowton (2000) identified a total of eight studies, most of which have focused on either external or internal auditors. Brierly and Cowton's review revealed that only five variables had been found to be correlated with accountants' organizational-professional conflict in three or more studies: (1) organizational tenure; (2) organizational commitment; (3) professional commitment; (4) job satisfaction; and (4) turnover intentions. Due to the limited scope of these findings, future studies should attempt to further our understanding of the sources and effects of organizational-professional conflict among management accounting professionals.

To accomplish this goal, it will be necessary to perform detailed studies of the characteristics of management accounting professionals and their employing organizations that lead to such conflict. The current paper argued that organizational-professional conflict is essentially one measure of fit between persons and organizations. Accordingly, perspectives gained from the person-organization fit literature may provide further guidance for this type of research. As previously discussed, organizational characteristics often studied in the person-organization fit literature include the culture, climate, values, goals, and norms of the entity. Individual characteristics often examined are values, goals, personality, and attitudes (Kristof, 1996). Thus, future studies could attempt more detailed assessments of these characteristics within the organizational contexts in which management accounting professionals are employed, to explicate the fundamental sources of incompatibility that lead to conflict and related dysfunctional outcomes.

Another perspective offered by the person-organization fit literature is that organizations and individuals may be described by what they supply and demand in employment agreements, and these supplies and demands offer distinct dimensions along which compatibility or conflict may occur (Kristof, 1996). For instance, organizations supply various types of resources (financial, physical, psychological) and growth opportunities that employees need. When the factors supplied by an employer meet employees' expectations, needs-supplies fit is achieved. Organizations also place certain demands on their employees, e.g., demands for time, effort, com-

mitment, knowledge, and skills. Demands-abilities fit is achieved when employees are able to meet these organizational expectations. To better understand the nature and sources of organizational-professional conflict, accounting researchers should attempt to document incompatibilities along these types of detailed dimensions. For instance, research could attempt to clarify what is distinctive about the needs of accounting professionals that leads them to experience conflict in different organizational settings. Perhaps they have greater needs for self-actualization through the realization of ideals such as professional autonomy and participation in an ethical organizational climate. A limited amount of research has attempted to identify the specific dimensions of professional needs that are associated with organizational- professional conflict (e.g., Kalbers and Fogarty, 1995), but this work is in its incipient stage.

A fuller understanding of organizational-professional conflict among accounting professionals will also require the study of other possible consequences of conflict. Extant studies have primarily focused on employees' affective responses to perceived conflict, such as job satisfaction and turnover intentions. Future studies should also address the effects of conflict on performance outcomes. For instance, organizational-professional conflict may adversely impact job performance, or lead to the compromise of professional standards.

Research on accountants' organizational-professional conflict should also be extended to developing organizational contexts and institutional arrangements. For instance, there is a current trend toward corporate acquisitions of public accounting firms (Mancuso, 1999; Pustorino and Rabinowitz, 1997). If this trend continues, for the first time a large number of public accounting professionals will be employed by commercial corporations. This controversial development provides a classic example of the "corporatization" of professional labor markets, and brings to the forefront issues relating to conflicts between the values and ideology of corporate capital and professions. It seems likely that corporate employment of public accounting professionals will place added strains on their professionalism and ethical standards, leading to greater levels of perceived organizational-professional conflict and related dysfunctional consequences. These types of issues could be addressed by assessing perceived conflicts between organizational and professional values among samples of public accounting practitioners employed in traditional CPA firms and those employed by the new corporate entities.

Notes

[1] Most U.S. licensing jurisdictions now permit minority ownership of CPA firms by non-certified professionals, provided these individuals are actively engaged in the practice of public accounting. Thus, passive investment in such firms is still prohibited. There is also an incipient trend toward corporate acquisitions of the non-attestation practices of CPA firms (e.g., tax and consulting practices), but the vast majority of public accounting professionals are still employed by the more traditional professional firms.
[2] Kalbers and Fogarty (1995) also used two items to measure "inside turnover intentions", or intentions to transfer from the internal auditing department to another department within the same organization. These items appeared to be less appropriate for management accountants; thus, they were not included in our study.
[3] The population of CMAs and IMA members are not directly comparable, because the IMA includes both certified and non-certified members. However, based on our correspondence with the IMA, separate demographic information for CMAs is not available.
[4] The GFI (AGFI) measures ranged from 0.95 (0.94) to 0.98 (0.96).

Appendix: Work outcome scales

Ethical pressure:
Please indicate how frequently, if at all, you have been pressured to engage in each of the following behaviors at work:
1. Go against the interests of the general public to protect your organization.
2. Do something that you did not believe was right in order to meet the goals set by your boss.
3. Go against the interests of a customer or client to protect your boss.
4. Obey a direct request from your boss even though

you did not believe it was morally the right thing to do.

Organizational-professional conflict:

1. My current employment situation gives me the opportunity to fully express myself as a professional.[a]
2. In my organization, there is a conflict between the work standards and procedures of the organization and my ability to act according to my professional judgment.
3. I often have to choose between following professional standards and doing what is best for my organization.

Organizational commitment:

1. I do not feel a strong sense of belonging to my organization.[a]
2. I do not feel "emotionally attached" to this organization.[a]
3. This organization has a great deal of personal meaning to me.
4. I do not feel like "part of the family" at this organization.[a]
5. I really feel as if this organization's problems are my own.
6. I could easily become as attached to another organization as I am to this one.[a]
7. I am willing to put in a great deal of effort beyond that normally expected in order to help this organization be successful.

Job Satisfaction:

1. It seems that my friends are more interested in their jobs than I am.[a]
2. I feel fairly well satisfied with my present job.
3. I definitely dislike my work.[a]
4. I feel that I am happier in my work than most other people.
5. Most days I am enthusiastic about my work.
6. I like my job better than the average worker does.
7. I find real enjoyment in my work.

Turnover Intentions:

1. I will voluntarily leave this organization within the next three years.
2. I will leave this firm voluntarily sometime within the next six years.

Notes: [a] Item was reverse scored.

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