ORGANIZATIONAL AND PROFESSIONAL SOCIALIZATION: INSTITUTIONAL ISOMORPHISM IN AN ACCOUNTING CONTEXT

Philip H. Siegel
School of Business Administration
Monmouth University
Monmonth, NJ 07764-1898

Surendra Agrawal
University of Memphis
Memphis, Tenn.

John T. Rigsby
Mississippi State University
Mississippi State, MS 39762-5661

A number of studies have been carried out in accounting on the problematic nature of conflict, job dissatisfaction, alienation and turnover. No significant research, however, has been reported on professional socialization in an accounting context. This paper uses DiMaggio and Powell's (1983) model of inter-organizational isomorphism, and attempts to weave the ideas found in the existing literature around a common construct. The model is extended to intra-institutional isomorphic change, which leads to organizational

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> commitment. *Institutional isomorphism and organizational commitment are useful as tools for understanding the politics and ceremony that pervade modern organizational and professional life, for instance the 150 hour educational requirement to sit for the CPA examination and the recommendations of the Accounting Education Change Commission. The paper proposes some future directions, and special questions, for empirical research.*

Research on organizational socialization holds that the newcomer's adjustment to the organization is directly affected by the organization's methods of socialization. At entry, newcomers, confronted with an ambiguous organizational context, attempt to make sense of that context. The nature of their behavior is conditioned by their prior knowledge and by the additional knowledge provided by the organization. The organization continually attempts to reduce any differences through its socialization practices (Jones, 1983).

The processes of adult socialization have an important effect on work motives (Becker, 1970; Inkels & Smith, 1974; Mortimer & Simmons, 1978; Schein, 1978). Studies of professional socialization have been conducted in medicine and law (Becker et al., 1961; Mortimer & Simmons, 1978). However, no such studies have been reported for the accounting profession. Instead, accounting academicians have focused on the problematic nature of conflict, job dissatisfaction, alienation and turnover (Rhode, Sorensen, & Lawler, 1977; Sorensen & Sorensen, 1974; Sorensen, Rhode, & Lawler, 1973; Harrell et al., 1986; Rasch & Harrell, 1989; Harrell, 1990; Gregson, 1992; Ponemon, 1992; Siegel et al. 1992; Spiceland et al. 1992).

It is thought by some practitioners, as well as academics, that this type of accounting research has been misdirected (Fogarty, 1992). They state that large accounting firms, some with over $1 billion per year in revenues, must be doing something "right" with regards to the development of personnel. Could a better understanding be gained by examining the socialization processes within these organizations? What might the implications be for accounting and accountants? This paper lays the foundation for such investigation by reviewing the organizational and professional socialization literature in an accounting context. It develops a theoretical model of Institutional Isomorphism, and proposes some future directions, and specific questions, for empirical research.

THEORETICAL BACKGROUND

Socialization shapes the person. Organizational socialization or "people processing" refers to the manner in which the experiences of people learning the ropes of a new organizational position, status, or role are structured by others within the organization (Van Maanen, 1978). Moreover, professional socialization refers to the acquisition of knowledge, values, and attitudes of a professional subculture (Siegel et al., 1991).

Many professional career tracks are so closely monitored, both at the entry level and throughout the career progression, that individuals who make it to the top are virtually indistinguishable. The term that best describes this process of homogenization is 'isomorphism'. According to Hawley (1968), isomorphism is a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions.

DiMaggio and Powell (1983) employ an analytic topology to classify inter-organizational isomorphism. At this population level the approach suggests that organizational characteristics are modified in the direction of increasing compatibility with environmental characteristics; the number of organizations in a population is a function of environmental carrying capacity; and the diversity of organizational forms is isomorphic to environmental diversity. The authors then identify three mechanisms through which inter-organizational isomorphic change occurs: (1) "coercive" isomorphism that stems from political influence and the problem of legitimacy; (2) "mimetic" isomorphism resulting from standard responses to uncertainty; and (3) "normative" isomorphism, associated with professionalization.

DiMaggio and Powell's (1983) typology of inter-organizational isomorphism can also be applied to the internal socialization processes of an organization. While no studies have been reported in the literature regarding the use of this topology at the micro level, it is important to develop a theoretical model of intra-organizational socialization processes so as to improve our understanding of the dynamic aspects of professional development and performance within a specific organization, such as a big-six accounting firm.

The diverse literature on organizational and professional socialization has fruitful theoretical and empirical potential. The concept itself has been variably and extensively defined, measured, and researched. However, it continues to draw criticism for a lack of precision and for concept redundancy. The purpose of this paper is to suggest a way in which the organizational and professional socialization literature can be reconceptualized and woven around a common construct. The framework is of intra-organizational isomorphic change, and it is suggested that the diverse literature can be woven around DiMaggio and Powell's (1983) three mechanisms of these isomorphic processes. It is important to note that this topology is an analytic one and the three types will tend to overlap and intermingle in an empirical setting.

MECHANISMS OF INTRA-ORGANIZATIONAL ISOMORPHIC CHANGE

Coercive Isomorphism

Coercive isomorphism results from both formal and informal pressures exerted on members of an organization by other organizational members upon whom they are dependent, and by cultural expectations from within the organizational society. Such pressures may be felt as persuasion, as force, or as an invitation to join in collusion (DiMaggio & Powell, 1983).

As a process, socialization entails a continuing interaction between the individuals and those who seek to influence them, an interaction that undergoes many phases and changes. Elkin (1960) describes this as the process by which someone learns the ways of a given society or social group well enough to function within it. Similarly, Child (1954) states that socialization is the whole process by which an individual born with behavioral potentialities of enormously wide range is led to develop actual behavior which is confined within a much narrower range, i.e., the range of what is customary and acceptable to the group, according to the standards of the group. Wheeler (1966) observes:

Many people spend much of their lives in organizations whose explicit mandate is to change them. One is expected to learn basic skills in a school, to get advanced training in universities, to recover from psychosis in a mental hospital, to be exposed to corrective programs in prisons, or to learn special work skills in trade schools. Thus, socialization processes are not restricted to those that occur within the intimate environs of the family or other closely knit networks. Increasingly, they are a function of large-scale organizations where new learning or relearning is expected to take place. (p. 53)

Thus the organization, by defining the social context, is able to shape, mold or coerce newcomer responses through task assignments, supervisory practices, or cultural premises (Katz, 1978; Van Maanen & Schein, 1979). Additionally, there is evidence to support the contention that formal and informal coercive socialization practices may affect the level of organizational commitment (Berlew & Hall, 1966; Buchanan, 1974), longevity in the organization (Katz, 1978, 1980; Wanous, 1973, 1980), satisfaction and feelings of personal worth (Feldman, 1976), and role orientation (Graen & Ginsburg, 1977; Graen, Orris, & Johnson, 1973).

Brown (1963) discussed a "law of primacy" which holds that the earlier an experience, the more potent its effect. Many other scholars have noted this special malleability of people in the early stages of organizational membership. Parsons (1951) talked of "plasticity," Katz (1978) of "role-readiness," and Brim (1968) of a "special motivation to conform" during the early period. It appears that this malleability is at its peak during the first few years of a person's career, and diminishes rapidly thereafter. Intense susceptibility to influence suggests that newcomers form attitudes toward the organization during this period. Schein (1971a) has called this period the basic training and initiation stage, and suggests that newcomers are quite vulnerable to coercion during this period.

Organizations vary widely in the extent and range of their programs for new recruits. Most of the organizations have some sort of formal or informal guidance programs, information exchange or mentoring process. Such pro-

grams provide considerable help to the recruits in learning their way around, as well as to the senior members of the organization in evaluating the new-comers. Often, the formal programs provide orientation lectures describing the ideology of the organization and other indoctrination procedures. Such programs are designed to ensure commitment to the organization and its pur-poses, and to instruct the newcomers so that they can participate fully and knowingly in the organization's activities.

In regard to coercion, Van Maanen (1978) suggests that it

> *is not necessarily an assault on the person. It can also be a device for simulating personal changes that are evaluated positively by the individual. What has always been problematic with coercion is the possibility for perversion in its use. (p. 35)*

Van Maanen provides a partial framework for analyzing some of the most pervasive strategies used by organizations to control and direct the behavior of their members. One strategy is the selection of recruits who would display a desired level of demographic and attitudinal homogeneity or heterogeneity. Another is the tightness or looseness of day-to-day supervision. In all, seven classes of strategies for socializing newcomers have been advanced. They may be: formal or informal, individual or collective, fixed or variable, serial or dis-junctive, tournament or contest, and investiture or divestiture socialization strategies. If it is desired to promote a relatively high degree of similarity in the thoughts and actions of recruits and senior members, a combination of the formal, serial and divestiture strategies would be the most effective. If dissimilarity is desired, informal, disjunctive and investiture strategies are preferable. To produce a relatively passive group of hardworking but undif-ferentiated recruits, the combination of formal, collective, serial, tournament and divestiture strategies should be used. Other combinations could be used to mold the new recruits in different ways.

Mimetic Isomorphism

Not all intra-institutional isomorphism derives from coercive authority. Uncertainty is a powerful force that encourages imitation. When organiza-tional technologies are poorly understood, when goals are ambiguous, or when the environment creates symbolic uncertainty, organizational actors may model themselves on other actors. The advantages of mimetic behavior in human action are substantial. When an individual faces a problem with ambiguous causes or unclear solutions, problemistic research may yield a vi-able solution with little expense (Cyert & March, 1963). Role-modeling or mentoring are natural extensions of such mimetic behavior.

Clausen (1968) suggests that socialization encompasses all those influences that prepare the individual to fill normal adult roles in the society, the con-cept being manifestly broad and general. He states:

> *Human society is dependent on a measure of consensus among its members consensus about goals to be sought and the means of seeking to attain them. Consensus emerges through communication, it rests upon shared symbols and norms which are acquired as part of the process of socialization. But consensus is never complete, nor are the requirements of social life the same at all ages or in all parts of the social organization. New goals are constantly being evolved. From the standpoint of social demands, a man is never too old to learn. Especially in modern society, the kind of learning that we call socialization goes on throughout the life cycle. (p. 3)*

Socialization must embrace such diverse influences as parental guidance and control aimed at teaching the child to modify its natural impulses; the interactions through which language is learned and selfhood achieved; the effects of an older sibling as a role model; the mutual give and take of courtship and marriage; the induction of individuals into their occupational role; and a host of other kinds of preparation and social participation.

Moore (1969) states that work is ambiguous for modern man. In some circumstances, work carries a negative sign, as when it is regarded as a painful necessity, to be avoided if possible. Yet, since work is the normal means of securing a livelihood, it is usually actively sought by those involuntarily unemployed. Furthermore, in economically advanced societies, work has the additional merit of confirming the normality of adult status for most people. This socialization to the world of work may be viewed as a kind of conditioning, or a reluctant preparation for harsh realities, or even as a commitment to a calling. Given the ambiguity and even ambivalence attaching to the meaning of work in modern society, it can be expected that preparation for an occupation will involve either conditioning or commitment and almost certainly, a mixture of the two in variable proportions.

The effect of early learning experiences on the newcomer's subsequent adjustment to the organization occupies a central position in research on organizational socialization (Jones, 1983). It is generally accepted that the newcomer is most susceptible to the power of the organizational socialization process during the entry or encounter phase. Here the newcomer, faced with an ambiguous, uncertain situation and lacking the reference points for appropriate behavior, seeks to clarify situational identity through their work role or by securing the approval of others. Beneath the diversity of approaches to organizational socialization lies the central theme of how the socialization process conditions the newcomer's subsequent orientation to their organizational role.

Hall and Nougaim (1975) and Buchanan (1974) contend that the primary concern of those at an early career stage is safety, that is, getting established with and accepted by, the organization. Any anxieties over the recruit's ability to live up to expectations will prompt them to identify and attach themselves to others who can provide guidance and reassurance. By gratifying these needs

for guidance and reassurance, such relationships exert a lasting influence over individual attitudes toward the organization. Schein (1971b) observes that such interaction with veteran managers is the primary means by which recruits acculturate the subtleties of organizational culture and climate.

Characteristic of this early stage is uncertainty regarding career choice. Such factors as interaction with a peer group which enforce favorable attitudes towards the organization will contribute to the growth of organizational commitment (Blank et al., 1991). Such experiences which are called self-image reinforcement, often involve romanticizing of the organization, with the aim of bolstering the manager's identification and alleviating any self-doubts (Buchanan, 1974).

It can thus be observed that mimetic isomorphism involves internally initiated change rather than change imposed by an outside agent (DiMaggio & Powell, 1983). In reference to the socialization process, the focus of mimetic isomorphism is upon the newcomers trying to become more like their successful seniors.

Normative Isomorphism

The third source of isomorphic change is normative, which stems primarily from professionalization. Professionalization has been described as the collective struggle of members of an occupation to define the conditions and methods of their work, to control the supply of producers, and to establish legitimation for their occupational autonomy (Larson, 1977; Collins, 1979). DiMaggio and Powell (1983) identify normative isomorphism as a source of harmonization within a profession.

Two aspects of professionalization are important sources of isomorphism (Perrow, 1974):

> One is the resting of formal education and of legitimation in a cognitive base produced by university specialists; the second is the growth and elaboration of professional networks that span organizations and across which new models diffuse rapidly. Universities and professional training institutions are important centers for the development of organizational norms among professional managers and their staff. Professional and trade associations are another vehicle for the definition and promulgation of nonnative rules about organizational and professional behavior. Such mechanisms create a pool of almost interchangeable individuals who occupy similar positions across a range of organizations and possess a similarity of orientation and disposition that may override variations in tradition and control that might otherwise shape organizational behavior (p. 152).

Schools, colleges and universities are among society's major agents of socialization (Schein, 1968). Through norms that define the kinds of knowledge

and skills to be learned and the conditions under which they are to be used, the social system prepares its members to occupy the various roles available within it. Certain occupational roles, notably the professions, require a special period of preparation in which the candidate learns the special knowledge, skills, and values which will be necessary for responsibly fulfilling their professional duties (Blank et al., 1991).

Professional associations are important vehicles for increasing the awareness of professionalism and of interdependency (Reddy & Rao, 1990). Occupational socialization is carried out in professional association workshops, in-service educational programs, consultant arrangements, employer-professional school networks, trade magazines, and a myriad of formal and informal networks between practicing professionals.

Personnel flows within a professional or organizational field are further encouraged by structural homogenization, such as the existence of common career titles and paths (for example, staff, senior, manager and partner) with meanings that are commonly understood (Ott, 1989). Many professional career tracks are so closely monitored, both at the entry level and throughout the career progression, that managers who make it to the top are virtually indistinguishable as to their technical orientation and orientation to the organization. Hirsch and Whisler (1982), for example, found a distinct absence of variation in background and orientation among Fortune 500 board members. March and March (1977) found a similar absence of variation among individuals who attained the position of school superintendents in Wisconsin. It appears that individuals in a professional field undergo anticipatory socialization to common expectations about their personal behavior, appropriate style of dress, organizational vocabularies (Circourel, 1970; Williamson, 1975), and accepted methods of speaking, joking, or addressing others (Ouchi, 1980; Aranya & Ferris, 1984; Lachman & Aranya, 1986; Collins et al. 1995; Gregson 1992). Particularly in industries with a service or financial orientation, the filtering of personnel appears geared toward the regeneration of managerial philosophies. To the extent that managers and key staff have similar backgrounds and are filtered on a common set of attributes, they will tend to view problems in a similar fashion, see the same policies, procedures and structures as normatively sanctioned and legitimated, and approach decisions within a relatively common framework. Entrants to professional career tracks who manage to escape the filtering process are likely to be subjected to pervasive on the job socialization (DiMaggio & Powell, 1983).

ORGANIZATIONAL COMMITMENT

Intra-organizational isomorphism leads to commitment to a particular organization. Stumpf and Hartman (1984) conclude that much of the organizational theory and empirical research has developed along the process model from the individual's perspective shown in Figure 1. The concept of organizational commitment of employees as a product of the institutional socialization

FIGURE 1

The Process of Becoming Committed to an Organization
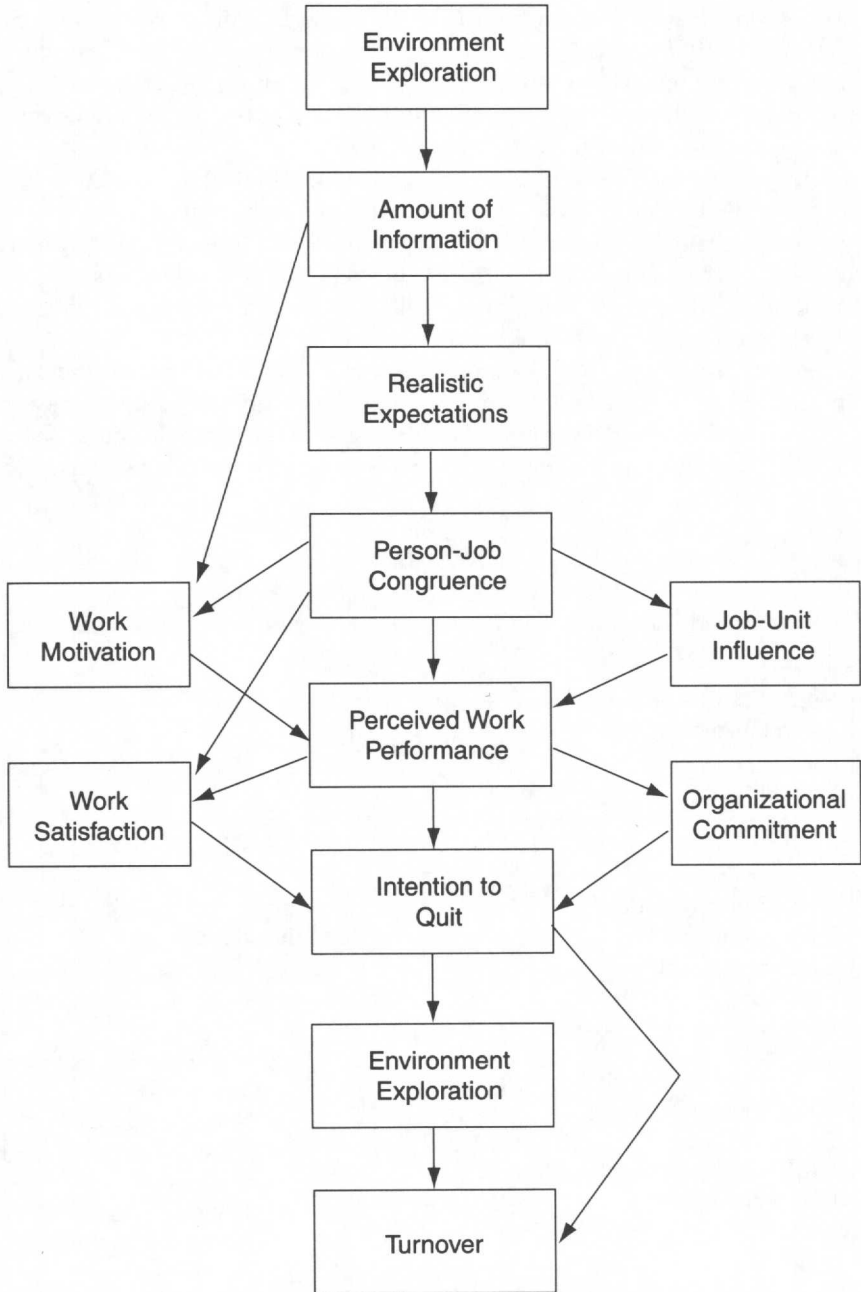
process has received increased attention in the organizational research litera-
ture (Aranya & Ferris, 1983, 1984; Lachman & Aranya, 1986; Gregson, 1992).
Several reasons account for the increased interest associated with this con-
struct: (1) highly-committed employees may perform better than less commit-
ted ones (Jauch, Glueck, & Osborn, 1978; Mowday, Porter, & Dubin, 1974;
Aranya et al., 1986); (2) organizational commitment may be a better predictor
of employee turnover than job satisfaction (Porter, et al., 1974); and (3) orga-
nizational commitment may be used as an indicator of the overall effectiveness
of an organization (Steers, 1977; Schein 1970).

   Porter et al. (1974) define organizational commitment as the relative
strength of an individual's identification with and involvement in a particular
organization. They characterize this by three factors: (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.

   According to Steers' (1977) model (Figure 2), organizational commitment
is influenced by personal characteristics, job characteristics, and work experi-
ence. Personal characteristics consist of those variables which define the in-
dividual. Commitment has been shown to be related to age (Hrebiniak, 1974;

FIGURE 2

Hypothesized Antecedents and Outcomes of Organizational Commitment
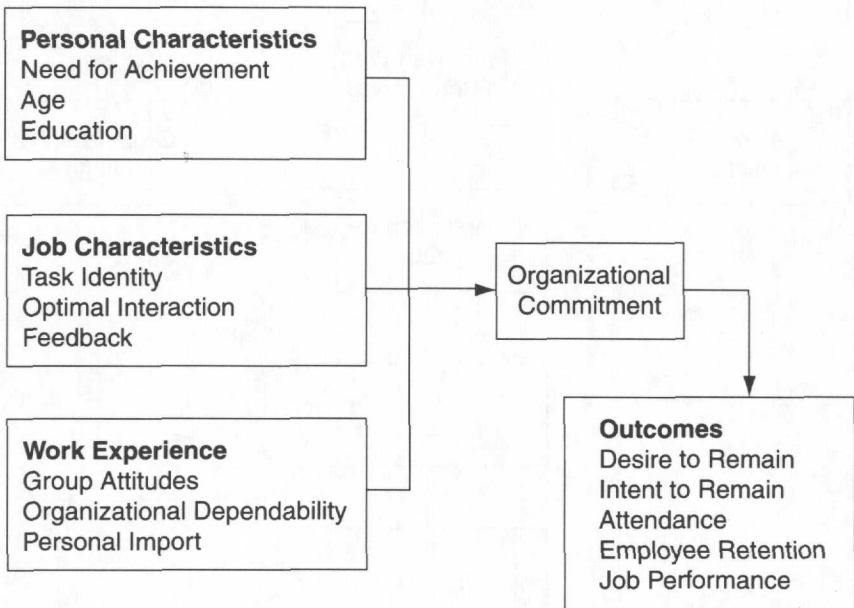
Lee, 1971; Sheldon, 1971), opportunities for achievement (Brown, 1969; Hall, Schneider & Nygren, 1970; Lee, 1971; Patchen, 1970), education (Koch & Steers, 1976), role tension (Hrebiniak & Alutto, 1972) and central life interest (Dubin, Champoux, & Porter, 1975).

Steers' model further suggests that job characteristics may also influence commitment to some degree. It suggests, based on prior research, that commitment would be influenced by job challenge (Buchanan, 1974, Hall & Schneider, 1972), opportunities for social interaction (Sheldon, 1971) and the amount of feedback provided on the job (Ross & Zander, 1957; Porter & Steers, 1973).

Finally, drawing on the work of Buchanan (1974), the model suggests that commitment is influenced by the nature and quality of an employee's work experience during their tenure in an organization. Experiences that have been found to influence commitment include group attitudes toward the organization (Buchanan, 1974; Patchen, 1970), organizational dependability and trust (Buchanan, 1974; Hrebiniak, 1974), perceptions of personal investment and personal importance to an organization (Buchanan, 1974; Patchen, 1970; Sheldon, 1971), and rewards on the realization of expectations (Crusky, 1966).

SOCIALIZATION AND COMMITMENT—ACCOUNTING CONTEXT

The concepts of institutional isomorphism and organizational commitment are useful tools for understanding the politics and ceremony that pervade modern organizational and professional life. What are the implications of such analysis for accounting and accountants? The examination of accountants' organizational commitment may be of substantial interest to their employing organizations. Personnel retention is one area of significant concern facing public accounting firms today (Garrow, 1977; Ellyson & Shaw, 1970; Kollaritsch, 1968; Carey, 1965; Siegel et al., 1991; Siegel & Omer 1995; Gregson, 1992). In addition, a study on auditors' responsibilities suggests that the professional profile of a public accountant requires a high sense of dedication to a professional ideal, responsibility to users of financial information, and loyalty to the profession as a whole (Aranya & Ferris, 1984, quoting AICPA, 1978).

Professional socialization begins in the university. Beginning their own professional careers in this context, the apprentices undergo a peculiar process of socialization. They learn tactics and absorb the ideology by which professionals in heteronomous bureaucratic organizations perpetuate the professional illusion of autonomy. The university operates as the most powerful preselector for the consulting professions, and the educational system as a whole functions to guarantee the appropriate socialization of each cohort that is sent out into the workforce (Larson, 1977).

One important mechanism for encouraging normative isomorphism is through the filtering of personnel. Within accounting organizations filtering

occurs through the hiring of individuals from firms within the same industry; through the recruitment of fast-track staff from a narrow range of training institutions; through common promotion practices; and from skill-level requirements for particular jobs (Siegel et al., 1991).

Accounting educators provide future accountants with a variety of auditing and accounting skills. In addition, professors influence student attitudes concerning the role, the work, and the desirable personal characteristics of independent auditors. Students in turn attend lectures, participate in seminars, provide homework for evaluation, engage in research activities and have informal advising sessions with professors. Accounting educators, therefore, play a crucial role in the development of role conceptions and behavior for accounting students entering public accounting firms (Wright, 1977).

There is continuing debate about whether accounting education should play a greater role in the professional socialization of accounting students. Some (Walzer, 1978; Poneman & Glazer, 1990) suggest that topics such as ethics and morality may be too personal and subjective for useful classroom discussion, while others (Mautz, 1975; Burton, 1975) believe that schools could do more to develop professional beliefs and attitudes among accounting students. Skousen (1977) holds that a good curriculum alone is not sufficient, and underlines the importance of creating an environment that will foster the development of professional attitudes.

Critics within the accounting profession have long suggested that accounting education does not adequately foster professional socialization (Dillard & Ferris, 1989). The school experience does not provide students with a complete sense of professional identity, appreciation of ethical and legal duties, and understanding of the profession's demands and risks (Wright,1977). One of the most vocal critics is the Commission on Auditor's Responsibility. The Commission (AICPA, 1978) suggests that the formal system of educating students is partly to blame for severe weaknesses in public accountants' performance of audit engagements.

Mayer-Sommer and Loeb (1981) suggest that professions such as accounting face the challenge of improving the preparation of students to meet their career responsibilities. They describe six factors which may be associated with fostering more successful socialization. Three of these elements—a sound theory of practice, a collegial attitude, and a cosmopolitan outlook—reflect faculty orientation. The remaining three—clinical experience, rituals and ceremonies, and the collective student experience—reflect the school's ability to structure students' academic experience.

One response of the accounting profession in attempting to better socialize students and prepare them for the real world of accounting has been the 150 hour education requirement to sit for the CPA examination. Currently 36 states and territories (out of 54) have enacted the 150 hour requirement to sit for the CPA examination, generally requiring thirty additional semester hours beyond the traditional 120 hours. The latest states to pass it are New Jersey and the District of Columbia in 1995 (effective in the year 2000), and

Wisconsin in 1996 (effective in the year 2001). The enactment of this requirement provides a much broader base requirement in college curriculums for the future, e.g., ethics are to be included in all accounting courses, and schools have significant freedom in determining how they will meet the 150 hour requirement.

Another response has been an emphasis on changing the way accounting is taught. Among others, one of the main players in recent years has been the Accounting Education Change Commission (AECC). In addition to the integration of ethics into the curriculum, the AECC has encouraged the development of a broader range of skills by students relevant to the real business world, e.g., accounting and business knowledge, communication and problem-solving skills, critical-thinking abilities, interpersonal skills, ethical behavior, open-mindedness, and independence (Herring & Izard, 1992). Also more real-world situational problem-solving approaches are being emphasized and developed (Knechel 1992, Albrecht et. al 1994), not just in teaching ethics, but across the board in accounting and technical subjects as well.

Hiring accounting students as interns by public accounting firms has also been found to be useful. The student becomes acquainted with actual accounting practice, including audit assignments, in-office technical tasks, and general knowledge of the way a accounting firm operates. These internships help create realistic expectations on the part of students and provide them some knowledge of the behavioral issues that occur in accounting (Siegel & Rigsby, 1988). Importantly, when interns return to school, these revised attitudes can have significant effect on the attitudes of classmates through operation of the student grapevine for refining the "student culture." (Sorensen, Rhode, & Lawler, 1973). This constant refinement and support of student/organizational culture reflects a mimetic isomorphic role-modeling scenario of considerable importance.

Other studies have focused on individuals as they move into and through their accounting careers. Rhode, Sorensen and Lawler (1977) suggest that accounting firms design their work environments so that they emphasize best-liked, and minimize least-liked, qualities. Zweig (1969) notes that the key to obtaining and retaining good personnel is consideration for the individual and his/her personal interests. Sorensen, Rhode and Lawler (1973) indicate a widening gap between high-level practitioners and new recruits, which has grown wider in recent years.

Newer studies indicate that professional socialization and professional performance can be enhanced by proper mentoring relationships (Scandura, 1992; Viator & Scandura, 1991). Results of these studies indicate that mentoring increases the chance of career success. Other research in the area of mentoring has investigated whether the formal or the informal mentoring is more effective (Dirsmith & Covaleski, 1985; Siegel et al., 1995). These studies indicate that at the beginning levels of a person's career, formal systems are more effective; whereas the informal systems are more effective at higher professional levels.

Aranya et al. (1981) examine professional commitment in public accounting. The study analyzes the professional commitment of Canadian Chartered Accountants and its relationship to organizational commitment, professional-organizational conflict, satisfaction with income and organizational level. The commitment to organization is shown to be the best predictor of professional commitment at all organizational levels. In addition, professional-organizational conflict has a negative impact on professional commitment, while satisfaction with income has a positive influence on such commitment.

Consistent with these findings, literature suggests that professional commitment tends to be developed during the process of socialization into a chosen profession (Goode, 1957; Greenwood, 1957; Wilensky, 1964; Larson, 1977). If the development of professional commitment precedes that of organizational commitment, then the ability of an organization to fulfill professional aspirations can be expected to affect the professional's commitment to that organization (Aranya & Ferris, 1984; Glaser, 1964; Hall, 1968; Miller, 1967; Hrebiniak & Alutto, 1972; Grean, Davis, & Weiss, 1968; Kerr, Von Glinow, & Schriesheim, 1977; Bartol, 1979).

DIRECTIONS AND IMPLICATIONS FOR RESEARCH

The foregoing discussion has attempted to provide a general approach to understanding organizational socialization both in accounting firms and accounting profession. The model of isomorphic change has been extended to include the integration of inter- and intra-organizational socialization.

What implications might a theoretical model of intra-institutional isomorphic change have for accountants or accounting researchers? Perhaps by applying the mechanisms with which isomorphic change occurs one can predict empirically which organizations will be most homogeneous in structure, process, and behavior. While an empirical test of such predictions is beyond the scope of this paper, the ultimate value of this construct may be in its predictive utility. Specific questions raised below suggest some directions which may be pursued using data on the characteristics of accounting firms in cross-sectional and/or longitudinal analysis.

1. Do people working for a large accounting firm in the same rank, or in different ranks, have similar behavioral focus?
2. Do coercive socialization practices used by a large accounting firm encourage similarity in the behavioral focus of people working for it?
3. Does the uncertainty of the environment, goals or technologies of a large accounting firm encourage similarity in the behavioral focus of people working for it?
4. Does the use of internal educational programs and professional meetings by a large accounting firm encourage similarity in the behavioral focus of people working for it?
5. Do professional people working for different accounting firms in the same rank, or in different ranks, have similar behavioral focus?

6. Does the strictness of the code of conduct of a profession encourage similarity in the behavioral focus of its members?
7. Does the uncertainty of the environment, goals or technologies of a profession encourage similarity in the behavioral focus of its members?
8. Does the strictness of the educational requirements for entry into a profession encourage similarity in the behavioral focus of its members?
9. Does the strictness of the continuing educational requirements of a profession encourage similarity in the behavioral focus of its members?
10. Do the opportunities for professional association through meetings, conventions, etc., encourage similarity in the behavioral focus of its members?

Empirical answers to these, and similar, questions may be expected to provide a better insight into the socialization processes in the large accounting firms and the accounting profession in general. An understanding of these processes would ultimately help improve the professional and organizational commitment of the accountants and personnel retention rates for individual firms.

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