

*JOURNAL OF MANAGERIAL ISSUES*

*Vol. XII Number 1 Spring 2000: 13-33*

## **Socialization And Organizational Outcomes In Large Public Accounting Firms**

Timothy J. Fogarty

*Professor and Chairman, KPMG Peat Marwick Faculty Fellow*

*Case Western Reserve University*

Organizational socialization describes the preparation of individuals for service as participants in business enterprises. This process entails mastery of critical skills required for effective performance, as well as the assumption of the attitudes that must accompany these activities. The organization plays a vital part in the learning and adjustment made by the new member (see Fisher, 1986; Chao *et al.*, 1994). Experienced organizational members selectively provide reinforcement, communicate the approved range for action, and serve as examples of achievement.

Public accounting organizations ultimately depend upon the caliber of the professional services their members can deliver. The importance of human resources partially explains public accounting's concern with recruiting high quality students (Collins, 1987; Holdeman *et al.*, 1996), and training them to act professionally (Bedford, 1988; Goetz, *et al.*, 1991). The socialization issue also manifests itself as concerns with staff commitment (Shaub *et al.*, 1993; Edelstein and Aird, 1988), performance (Hunt, 1995) and undesired

turnover (Doll, 1983; Robson *et al.*, 1992). While these issues have been studied as discrete topics, they relate, at least in part, to whether or not socialization has been adequate. Although socialization pertains most directly to training, it is also effected by the expectations held by recruits. Well-socialized firm members are more likely to be committed to the organization, willing and able to act effectively on its behalf, and less likely to initiate a departure. However, beyond the technical information that is communicated to new staff members, very little is known about socialization in public accounting.

Previous work in accountant socialization has either been nonempirical (e.g., Fogarty, 1992) or has ignored the critical role of the organization in shaping experience (e.g., Blank *et al.*, 1993). This article develops specific hypotheses that link firm choices to the critical outcomes of socialization. An empirical study was designed using audit staff employed in the major international firms.

This article is organized into four subsequent sections. The first reviews the literature with the purpose of de-

veloping testable hypotheses. The second section describes a study of public accountants. The final two sections report the results and discuss them, respectively.

### THE SOCIALIZATION PROCESS AND ITS OUTCOMES

Upon entry into the firm, the recruit assumes a role that has explicit and implicit connections to other people in the organization. These linkages have been found to be important to socialization in a number of ways. By prioritizing some types of communication, these social paths limit the interaction of organizational members (see Reichers, 1987; Miller and Jablin, 1991). By bringing the recruit into contact with specific others, this structure tends to define the scope of the sense-making requirements of recruits (see Louis, 1980). Ultimately, this interaction creates an informal currency that expresses organization values (see Becker, 1964). Van Maanen (1976) suggests that how firms structure the experience of new recruits communicates the importance of socialization outcomes. Katz (1975) and Ostroff and Kozlowski (1992) illustrate how organizational design creates differing degrees of reinforcement and personal stress for newcomers. Despite variations in its specific characterization, how the organization defines newcomers' experiences appears to be rather consequential.

Van Maanen and Schein (1979) formulate a theory of socialization that depicts six dimensions of organizational variation. New organizational members can be subjected to experiences that are (1) collective or individual, (2) formal or informal, (3) sequential or random, (4) fixed

or variable, (5) serial or disjunctive, and (6) investitive or divestitive. The first two dimensions are self-explanatory. Socialization is often thought of as an inherently group experience conducted in a highly self-conscious way. However, this method does not exhaust the possibilities. Instead, socialization might be both tailored to the individual and not be very explicit (Louis *et al.*, 1983). Van Maanen and Schein's third set refers to the predictability in the progression of roles that the individual assumes. Sequential socialization provides individuals with a well understood path for their career with the organization, whereas random ones provide a menu of different ways of progression. The fourth set of choices specifies the expected time spent in each subsequent role. The fixed choice indicates that there is a narrow range for the time the organization expects a person to be in any particular capacity. If merit or particular competencies matter sufficiently, the time in a role could be described as variable. The fifth set involves the extent that direct supervisors previously held the roles now occupied by incumbents. Serial arrangements involve a normal situation where immediate supervisors were the previously supervised role occupants. A disjunctive strategy suggests that such a progression of people is not typically present. Whereas serial arrangements provide an individual with a very knowledgeable supervisor, disjunctive ones illustrate a belief in more generic managerial competencies. The final dimension evaluates the degree that previous values and self-identities must be dismantled and replaced by new ones in the socialization process. The investiture possibility suggests that the purpose of interaction is to build upon

previous values and perceptions. Divestiture suggests that a recruit's inconsistent values, perhaps acquired in previous socialization, need to be identified and replaced with other beliefs.

Together, these six contrasts express the critical choices that the organization makes in socializing its members. In this vein, socialization is an important part of how newcomers get to know the organization that they have joined. Van Maanen and Schein's six contrasts also show that socialization is not a brief episode but instead has much to do with career progression.

### **The Nature of Socialization in Public Accounting**

Very little is known about how large public accounting firms process their recruits. Although all firms conduct formal and collective training, how this experience compares in importance and frequency to the informal and individualized learning that is also prevalent is unknown. While conventional expectations exist about the direction and timing of progression through the ranks of the public accounting firm, individual departures from such an expectation may be the rule rather than the exception. In recent years, public accounting firms have shown a growing appetite to rethink fundamental organizing principles, and thus alter traditional ideas about career trajectories and tenure in specific ranks. In some cases, attempts have been made to maintain different possibilities at once and thereby introduce more variation and choice for recruits. The consistency of values between accounting students and accounting practitioners is an open question.

The schism that is said to exist between accounting practice and accounting education (Bricker and Previts, 1990) does not suggest a smooth transition for students. Dirmsmith and Covaleski (1985a, b) provide results that indicate some divergence and tension between formal and informal socialization efforts in their study of performance evaluation and mentoring. In public accounting, the difference between the official account of interpersonal connections, and the way that staff perceives interpersonal connections, may be very divergent (Dirmsmith et al., 1997; Covaleski et al., 1998). In short, the dimensions identified by Van Maanen and Schein (1979) would seem to have intuitive applicability to public accounting.

In the investigation of socialization outside accounting, studies have attempted to more formally describe socialization with the six dimensions provided by Van Maanen and Schein (1979). In cross-sections of many occupations and industries, mixed results have been produced about which of these dimensions are more pronounced and clear. Many studies have utilized a grouping of the six into a singular distinction of institutional socialization (e.g., Ashforth and Saks, 1996; Baker and Feldman, 1990; Mignerez *et al.*, 1995). This is meant to combine the collective, formal, sequential, fixed, serial and investiture extremes against their six opposites. Since no previous application of these dimensions to public accounting has been made, such a combination cannot be assumed appropriate. As a professionalized, service-oriented occupation, accounting may be quite different. Prior to evaluating their usefulness, an empirical analysis of the parsimoniousness

of the Van Maanen and Schein dimensions is necessary. This builds upon previous attempts to study the measurement issues involved in the study of people undergoing employment-related personal change (Jones, 1986; Ashforth *et al.*, 1997; Ashforth and Saks, 1996).

### Socialization and Performance

A purpose of socialization is to produce role specific competence (Smith, 1968). However, approaching performance in a purely technical sense ignores the importance of the psychological involvement of the individual (Brim, 1966). Socialization's performance consequences are likely to be expressed through the development of an inclination to use skills (Feldman, 1981), to appreciate the challenge in the work (Berlew and Hall, 1966) and to resolve demands for varying types of performance (Nelson, 1987).

Job involvement is a cognitive state that captures the extent that the performance of a role satisfies the total needs of the individual (Gorn and Kanungo, 1980). This construct is usually thought to be a product of socialization processes (see Feldman, 1976; Kanungo, 1979) rather than an intrinsic psychological attribute. Job involvement has been shown to have adequate convergent and discriminate validity (Misra *et al.*, 1985; Hollenbeck *et al.*, 1984; Paullay *et al.*, 1994) to distinguish it from constructs like intrinsic motivation, job satisfaction and work ethic.

Rabinowitz and Hall (1977) conclude that job involvement should be considered both a cause and an effect in studies of job behavior. In the latter sense, socialization is aptly considered an influence upon levels of job

involvement. In the former sense, the tendencies for those with higher job involvement to be better performers (Hollenbeck *et al.*, 1984; Brown and Leigh, 1996) is a notable result.

The job involvement of people doing accounting work until recently has not been studied (Beeler and Hunton, 1997; Nouri and Parker, 1996). Similar constructs, such as motivation, have been included for some time as elements of behavioral accounting studies (e.g., Harrell *et al.*, 1986). Furthermore, the performance of public accountants, as a socialization outcome, has also eluded systematic research attention (Hunt, 1995). By couching performance as an indirect consequence, this study attempts to build upon evidence from broader samples that suggest direct effects (e.g., Ashforth and Saks, 1996). A two-part hypothesis related to these variables is:

H1<sub>a</sub>: The organizing choices made by accounting firms for their recruits are related to the job involvement of these newcomers.

H1<sub>b</sub>: Job involvement is positively related to performance among new accountants.

### The Relationship Between The Individual And The Organization

Occupational socialization assumes the existence of an involvement between the individual and the organization. Socialization, rather than being exclusively motivated by the development of skills, also must increase the probabilities that such capabilities will continue to be exerted on behalf of the sponsoring entity. The psychological bond between the novice and the organization provides a primary outcome for the socialization process (see Darden *et al.*, 1989; Caldwell *et al.*, 1990; Allen and Meyer, 1990).

Organizational commitment relates to the nature of the psychological, sociological and economic association between individuals and entities such as business organizations. Organizational commitment expresses the desire of individuals to contribute to organizational objectives motivated by noninstrumental purposes. As such, it is less personal than variables such as job satisfaction. Organizational commitment has been extensively studied in accounting as an important organizational outcome in its own right, and as it contributes to other valuable results for the organization (e.g., Gregson, 1992; Poznanski and Bline, 1997). Especially salient is the finding that accountants committed to the organization are less likely to voluntarily terminate their association (see Lachman and Aranya, 1986). Since voluntary turnover can be viewed as a socialization failure from the organization's perspective (see Hviden, 1984; Campion and Mitchell, 1986), the extent that commitment mitigates turnover requires consideration. In other words, the behavior of leaving the firm probably does not stem directly from the individual's socialization experience. The suggestion that the contribution of socialization experiences to turnover is moderated by a psychosocial can also be a means of sorting out the inconsistent results that have been produced by studies that have looked at turnover intentions as a direct socialization consequence (e.g., Baker, 1989; Ashforth and Saks, 1996).

Unlike job involvement, the organizational commitment of public accountants has been extensively studied. Previous studies have indicated links to job satisfaction (Gregson, 1992), professional commitment

(Blinc et al., 1992) and turnover (Harrell et al., 1986). However, this effect has not been empirically tested as part of socialization. The effort to associate the organization's basic choices for the design of the recruit's experiences with outcomes such as organizational commitment and turnover intentions is unprecedented. The following two-part hypothesis encapsulates this reasoning:

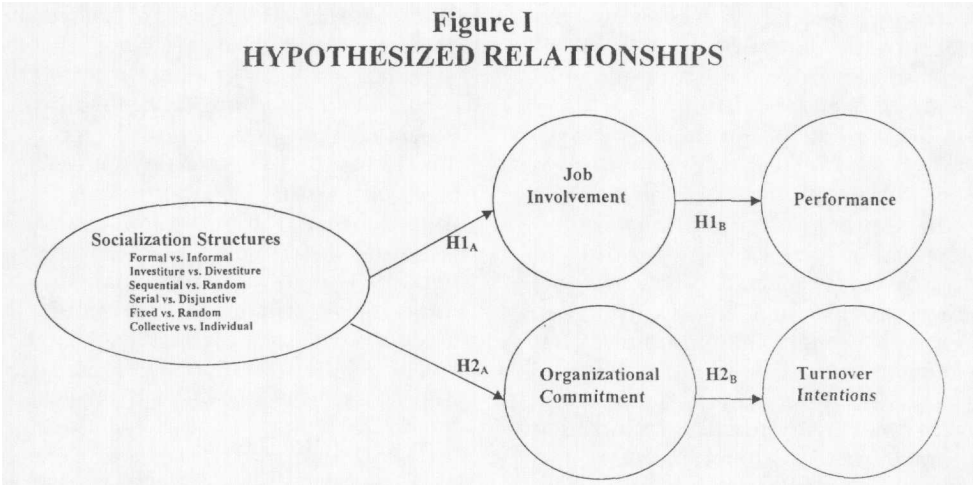
H2<sub>a</sub>: The organizing choices made by accounting firms for their recruits are related to the organizational commitment of these newcomers.

H2<sub>b</sub>: Organizational commitment is inversely related to turnover for new accountants.

### Summary

Figure I depicts the relationships that have been hypothesized. The resultant model of relationships provides a focus on socialization as a set of choices available to the firm. It devises a logical ordering of the key socialization outcomes (see Adkins, 1995) by distinguishing the primarily psychological states (job involvement, organizational commitment) from those with more behavioral consequences (performance, turnover intentions). Insofar as the combined effects of job involvement and organizational commitment are to be considered, the model is consistent with ideal types constructed by Blau and Boal (1987). The linkage between socialization and commitment, and the concentration upon organizational options, also follow the Fogarty (1992) socialization framework designed specifically for public accounting. Finally, the attempt to build a comprehensive model of socialization follows the advice of Darden *et al.* (1989).

**Figure I**  
**HYPOTHESIZED RELATIONSHIPS**



### THE STUDY

Since socialization entails personal change and situational adjustment, it does not create much exterior evidence. Therefore, data were solicited directly from staff accountants through the use of a detailed questionnaire. In order to avoid firm-specific and office-specific effects that might confute the results, a wide sampling plan was devised encompassing all the international public accounting firms. So that organizational size would not construct an alternative explanation, no data were collected from accountants employed by local or regional firms.

Data were collected from 11 specific offices of the accounting firms in 9 cities throughout the Northeast and Midwest U.S. In addition, an even broader sampling was achieved through access to subjects from across the U.S. during firm training programs. Data were collected via the mail and through personal visitation of work sites. Tests for office, firm or administration effects did not result in significant differences.

Accountants in the sample were auditors with an average of 29 months with their firms (range: 8-41 months, standard deviation: 14 months). This sampling frame lessened the impact of the increasingly broad set of functional responsibilities that comes with increased experience (see Benke and Rhode, 1980). This group also reflects an attempt to capture individuals with more recent recollections of their initial socialization experiences. This follows the conventional wisdom that socialization occurs rapidly and is highly influenced by early experiences (Bauer and Green, 1994). In total, 462 of 600 questionnaires were returned, representing a 77% response rate. Only two responses proved unusable. No response bias could be detected using conventional comparisons including those between early and late respondents.

The measurement of the variables attempted to balance the need for reliability and validity. When possible, established scales were used. However, the public accounting context was sufficiently unique to justify specifically constructed instrumentation

for some concepts. Measures used for each construct were:

1. Socialization Choices—30-item scale from Jones (1986).
2. Job Involvement—seven-item scale from Lodahl and Kejner (1965).
3. Organizational Commitment—13-item scale from Mowday *et al.* (1979).
4. Performance—self designed, 31 items.
5. Turnover Intentions—self designed, 6 items.

Some of the performance measures were based on self-reported accomplishments and perceived goal congruence. In addition, subjects were asked to evaluate the caliber of their work assignments. The nature of the assignments given to an individual should reflect their organization's assessment of their performance (see Vasarhelyi, 1979). Although very little evidence exists on the assignment process, the reasoning behind this is that the firm would seek to place their best people on the more critical and more meaningful jobs. Staff accountants have been reported to be highly aware of the distributional consequences of differential opportunities for achievement and visibility (see Todd *et al.*, 1974). Resort to such an indirect method was necessitated by the expectation of a leniency bias in self-reports of the more direct aspects of performance (see Nealey and Owen, 1970; Harris and Schaubroeck, 1988) and the many biases of supervisor ratings (see Ferris and Larcker, 1983; Hunt, 1995).

Turnover was operationalized through the use of turnover intentions, which are widely believed to be the best predictor of actual turnover (see Steele and Ovalle, 1984; Harrell, 1990). The two self-designed scales

were extensively pre-tested and revised prior to their inclusion.

Data were analyzed using the structural equation modeling tool, LISREL. LISREL simultaneously estimates sets of theoretical relations (such as the one depicted in Figure 1). In addition to avoiding the bias of more piecemeal testing, this technique provides information on the extent that theoretical constructs have been captured by observed variables. Therefore, this approach is ideal for the analysis of nonexperimental data (see Miller *et al.*, 1988; Kuveri and Speed, 1982). LISREL produces comparisons between the constrained relationships expressed in a model and an unconstrained set of relationships that would perfectly explain all the observed variables. This results in various fit criteria that, although not definitive or invariant of sample size, provide means of assessing the relative adequacy and parsimony of alternative model versions. In this way, the hypothesized set of relations can be supplemented or trimmed using statistical criteria such as the Adjusted Goodness of Fit Index (AGFI) and the Chi-Square Ratio (CSR). The latter statistic allows a significance test between alternative models by comparing the change in a model's explanation per change in degrees of freedom for any two nested versions (see Hayduk, 1987).

LISREL facilitates the mitigation of measurement error by screening the observed variables according to their consistency with the latent construct they have been chosen to represent (Joreskog and Sorbun, 1993; Aaker and Bagozzi, 1979). Questionnaire items that fail to statistically align with a theoretical construct can be deleted. This reflects the reality that perfect measurement, too often as-

sumed in this literature, is rarely attained (see Williams and Hazer, 1986; Gregson, 1992). Although no definitive criterion exists for such a purpose, the retention of items which exceeded the Lambda loading scale midpoint of .500 seems a reasonable guideline. Such selection procedure was constrained by the need to preserve the dimensionality of the constructs and to have at least two observed measures for each construct (see also Anderson and Gerbing, 1984). *Post hoc* sensitivity analysis indicated that the substantive conclusions were very robust. Changes in the selection criteria for the observed measures did not alter the results reported.

## RESULTS

The confirmatory analysis capabilities of LISREL were used to evaluate the dimensionality of all variables. Using all the retained measured variables, job involvement, organizational commitment, and turnover, each comprised the expected single dimension. However, multi-dimensionality was found for performance. As expected in the consideration of the measurement choices, the self-rated reflection by subjects of their performance and their estimated evaluation of assignment quality merited separation.<sup>1</sup> Therefore, the model to be tested differed slightly from Figure I since it was necessary to accommodate a more precise specification of performance. What had previously been denoted "Performance" was

split into two constructs designated as "Self-Rated Performance" and "Assignment Quality." The former can be taken to approximate a subjective version of performance, while the latter is a more objective perspective.

The initial hypothesis concerns the dimensionality of the socialization construct. For this purpose, the *a priori* six-factor expectation was compared to a variety of alternative forms. Table 1 reports fit statistics from these models. In addition to a one-factor model, the table includes the best fitting two-, three-, four- and five-factor arrays.

Based on AGFI and CSR criteria, the *a priori* model is the best expression of the inter-item relationships of this construct. Additional efforts to extract a seventh factor by the decomposition of each one of the six factors failed to result in a statistically more satisfactory explanation. No support was found for the meta-level combination of the six factors. Therefore, the subsequent hypotheses will be tested employing the original six socialization choices from Van Maanen and Schein (1979) discussed above.

Figure II reports LISREL results for the test of the hypotheses. The depicted relations represent the final reiteration of a model that began with all possible relations between the exogenous socialization structures and the endogenous outcomes. From that point, single relations were deleted if (1) they were not significant at  $p < .01$  and (2) they did not contribute to a model with superior fit statistics. This process ensures that significant ef-

<sup>1</sup> The Alpha level of the assignment quality scale was .81. This exceeded the alpha of the more traditional self-rated performance construct at .75. The internal reliability of both scales was not materially affected by any one measured item, as indicated by *post hoc* attempts to delete singular items and evaluate the impact upon alpha. Copies of the questions in these scales are available upon request.



**Table 1**  
**TEST OF HYPOTHESIS 1: RELATIVE**  
**FIT STATISTICS OF MODELS**

	Number of Socialization Dimensions						
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
<b>GFI</b>	.786	.817	.822	.837	.842	.847	.840
<b>AGFI</b>	.542	.789	.794	.810	.814	.819	.810
<b>RMSR</b>	.081	.081	.081	.075	.074	.074	.077
<b>CHI-SQUARE</b>	1530	1364	1299	1204	1190	1124	1169
<b>DF</b>	405	404	402	399	395	390	384
<b>CD-X</b>	.855	.947	.972	.993	.994	.997	.996

GFI=Goodness of Fit; AGFI=Adjusted Goodness of Fit;  
 RMSR=Root Mean Square Residual; dF=Degrees of Freedom;  
 CD-X=Coefficient of Determination, Exogenous Variables

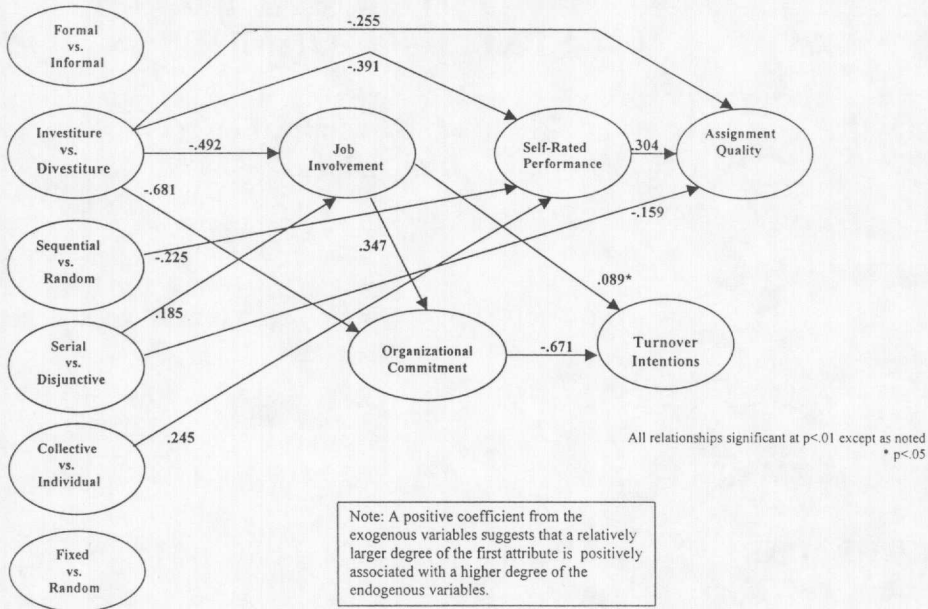
fects, whether hypothesized or not, become part of the best fitting model. The effects shown in Figure II therefore present a parsimonious expression of the inter-concept associations in the data.

Figure II contains eight effects from the six exogenous socialization constructs to the endogenous outcome constructs. It also includes four interrelationships among the endogenous outcomes. This reflects the deletion of all other relationships. The fit indicators (CSR=2.15, GFI=.810) suggest that adequate correspon-

dence exists between this model and a model of perfect explanation (see Bentler and Bonnet, 1980; Wheaton *et al.*, 1977; Long, 1983).

Hypothesis 1<sub>A</sub> expressed a relationship between the socialization dimensions and job involvement. The results from Figure II indicate that a significant relationship ( $p < .01$ ) exists for two of the six dimensions. Individuals whose socialization is more serial (clear line of succession) tend to be more involved in their jobs. Secondly, individuals experiencing value divestiture are also likely to be more

**FIGURE II**  
**LISREL TESTS OF HYPOTHESES**



involved with their job. The four other dimensions (fixed vs. variable, formal vs. informal, sequential vs. random, and collective vs. individual) did not prove directly related to job involvement. Therefore, the evidence for Hypothesis 1<sub>A</sub> is mixed.

The second portion of the first Hypothesis (H1<sub>B</sub>) expected a positive relationship between job involvement and job performance. Figure II shows that higher job involvement is not significantly related to self-rated performance. Furthermore, job involvement is not related to the measure of objective performance, assignment quality. Hypothesis 1<sub>B</sub> is not supported.

Hypothesis 2<sub>A</sub> offered affective commitment as the outcome of socialization processes. Figure II reveals that, in general, the socialization dimensions are not directly related to affective commitment. Only the in-

vestiture vs. divestiture dimension provides some support ( $p < .01$ ) for this hypothesis. Individuals whose values are substantially revised in their initial experiences with the firm are more likely to be committed to that firm. On balance, Hypothesis 2<sub>A</sub> should be rejected.

The second portion of Hypothesis 2 (H2<sub>B</sub>) is supported. A direct negative relationship exists between organizational commitment and turnover intentions. Those staff accountants more affectively committed to the concerns of their firms are less likely to engage in the cognitive steps that precede voluntarily departure. This is consistent with many previous studies in accounting (e.g., Gregson, 1992; Reed *et al.*, 1994).

**Other Significant Effects**

The hypotheses did not contain an expectation of direct associations be-

tween the socialization dimensions and any type of job performance. Nonetheless, several significant effects appear in Figure II. Those who rate their contribution to organizational objectives higher (i.e., self-rated performance) tend to have been socialized in collective modes, in nonsequential role transitions, and in a way that divests them of previous values. Those individuals whose socialization involved value revision (e.g., divestiture) also attained higher quality assignments. Secondly, those whose preparation departed from a pattern of clearly defined role inheritance (i.e., disjunctive) also received the better assignments. Although these performance effects were not hypothesized, their presence strengthens the relevance of the socialization processes. They suggest that direct performance effects exist that are unmitigated by the psychological state of job involvement.

Unlike the additional performance effects noted above, no significant unhypothesized relationships exist between the socialization dimensions and turnover intentions. In other words, it cannot be said that how an individual is socialized will make an individual more predisposed to voluntary departure. Turnover may reflect considerations external to the organization, such as the individual's perception of their marketability to alternative employers.

Although the hypotheses attempted to analytically separate two paths of influence ( $H1_A$ ,  $H1_B$  for job involvement and performance and  $H2_A$ ,  $H2_B$  for organizational commitment and turnover) some crossover is noted in Figure II. Those accountants that are more involved with their jobs tend to be more committed to their

firms ( $p < .01$ ) and less likely to seek alternative employment ( $p < .05$ ). This suggests that efforts to separately study reactions to the work (i.e., job satisfaction) and reactions to the firm (i.e., organizational commitment) may be untrue for the behavioral phenomenon under study (see Huselid and Day, 1991). It also suggests that job involvement is a key "gateway" outcome for the attitudinal aspects of socialization in public accounting.

### Summary

The results validate the appropriateness of the six Van Maanen and Schein (1979) dimensions for understanding socialization in public accounting firms. In addition to showing their independence, the results also demonstrate their selective consequence.

Eight significant socialization effects upon the outcome variables have been identified. Half of these relationships pertain to the value dimension (investiture vs. divestiture). Surprisingly, all of these indicate that organizational objectives are best furthered by divestiture socialization. Two socialization dimensions proved unrelated, in any direct sense, to the outcomes. Whether socialization is formal or informal, or is certain or uncertain in the timing of role transition (fixed vs. variable), makes no direct contribution to the work outcomes considered in the model. Five of the significant socialization associations pertain to the two performance variables. Therefore, they do not depend upon the levels of job involvement or organizational commitment reported.

## DISCUSSION, MANAGERIAL IMPLICATIONS AND FUTURE RESEARCH

Firms face certain choices in how they organize the work world of their recruits. These choices involve both the actual experiences they provide to novices, and the careers that are projected from these experiences as the consequence of continued affiliation. This article has sought to create a framework of basic choices to depict these processes. Furthermore, a set of outcomes for these choices have been hypothesized and tested with accountants.

The results show socialization in public accounting to be much more selective and idiosyncratic than portrayed by the *ex ante* research propositions. These results suggest the conclusion that no industry will experience the uniform and pervasive impact of all six dimensions of socialization on all outcome variables. The results should therefore be viewed as an exploratory attempt to identify which select effects would be more consequential in this setting. A similar view leads to the conclusion that the factor structure of the six Van Maanen and Schein dimensions is an appropriate way to view the socialization choices made by accounting firms.

The main thrust of the results links the socialization dimensions to job involvement. It appears that accountant socialization mostly occurs through the different ability of firms to link the individual to their work. If this is successful, a broader set of positive consequences ensues (see also Keller, 1997; Mishra and Gupta, 1994). Specifically, those involved with their work become affectively attached to their firms. Perhaps more impor-

tantly, they also perceive their likelihood of staying with the firm to be stronger and more distinct. These conclusions may be obscured in past studies that have grouped the various dimensions of organizational structures (e.g., Baker and Feldman, 1990).

Job involvement is not linked to better performance, in either a subjective or objective sense, for accountants. This conclusion may reflect the narrowed range of job involvement in this area caused by the selective education and certification requirements of professionalized work. It may also reflect on the unique contingencies and dilemmas of audit work and its evaluation (see Kaplan and Reckers, 1985; 1993).

Accounting firms can attempt to build upon the values and expectations of accounting students, or to impress upon recruits the insufficiency and inadequacy of their preparation. The latter choice amounts to the classic "up-ending experience" (see Schein, 1960) and presents a very memorable transition into entry-level positions. This study's results show that a sharp departure from the expectations, beliefs and values held prior to obtaining membership is more likely to produce individuals that are involved with their work, able to perform the work of the firm and be committed to firm membership. Individuals that survive such a baptism of fire are also likely to be rewarded with the higher prestige and career opportunities associated with higher quality assignments. Accountants that experience the need for such a revision in beliefs and values may more readily accept the firm as a new source of authority on what must be done and why it is important.

The investiture-divestiture results are rather inconsistent with most of the findings in the literature. For example, Ashforth and Saks (1996) find the investiture strategy to be correlated with higher performance and lower levels of personal change. Moreover, Baker and Feldman (1990) show that firms that use an investiture strategy are more likely to get a higher level of employee motivation. The present study shows that divestiture is the organizational choice more associated with the outcome favored by firms. This discrepancy can be attributable to the much more diverse samples used by past research. The relatively homogeneous work environment of public accounting produces more certainty around the particular values that are being confirmed or disconfirmed.

The present research also shows the importance of predictable role transition, clear role inheritance, and sequential role transitions to job involvement. Apparently, access to supervisors that once faced similar uncertainty mitigates ambiguity and allows individuals a greater degree of involvement with their work. In auditing, the work papers prepared for the prior year's engagement are instrumental linkages between supervisor and worker. Interestingly, however, such progressive experience through the auditing ranks does not have an associated performance consequence. Its presence seems to actually undermine the quality of assignments received. Individuals that get the best assignments appear to be those that have broken the bonds of predictable role transition. Historically, auditing has been a labor-intensive experience above which only a few with exceptional abilities can rise to be on a "fast track." The implica-

tions of these results for job design are consistent with encouragement to build a manageable level of anarchy into personnel structures (see Hedberg *et al.*, 1976). That one size does not fit all in the trajectory of public accounting careers also reflects the turbulence experienced by these firms as they broaden and diversify traditional services (see Previt, 1985).

### Implications

This study assumes that socialization primarily occurs within the firm and after organizational entry. While this does not gainsay the value of formal professional education, it does question its purely functional value to the careers of public accountants. This discontinuity is not unique to accounting in that it emphasizes the primacy of in-role learning in the work world (see Schein, 1984; Wanous and Colella, 1989).

This article has taken a distinctly sociological approach to organizational socialization. As such, it contrasts with alternative approaches that attempt to locate socialization in the psyche of the individual (e.g., Siegal *et al.*, 1991). Consistent with Corsaro and Rizzo (1988), socialization is seen as a collective problem that transcends the individualistic internalization of experience. In many ways, socialization is in the hands of those capable of influencing the array of roles that constitute the firm. This exists even though the individual is allowed choice, including that of remaining relatively unchanged by the work experience (see Brim, 1966; Wrong, 1961).

Given its importance, it is surprising how little explicit attention managers give to socialization. If anything, more concern is announced

for selected manifestations of poor socialization (e.g., turnover and commitment). This research suggests that outcomes of interest are not distinct and isolated but connected and, to a certain extent, attributable to a common set of influences. Management would have more success attending to the whole rather than attempting to fine-tune any one particular outcome, given the difficulty of holding everything else constant.

This research should also show management that the training of new recruits should not be considered as a separate interlude that precedes "real" work and one that can be reduced to technical evaluative criteria. Here, socialization is configured as the exposure of the newcomer to the organization, its people and its career possibilities. Socialization cannot be adequately imagined separate from the nature of the organization. Organizations should critically examine how well they manage career possibilities for new staff in ways that go beyond the socializing effect of immediate supervisors. Other studies have attempted to arrive at similar conceptual places through such variables as the quality of leader interaction (Major *et al.*, 1995), supervisor style (Darden *et al.*, 1989), manager clarifying and supportive behavior (Bauer and Green, 1994) and consistent mentoring (Ostroff and Kozlowski, 1993).

The inability of the organizational choice data to collapse to a singular dichotomy illustrates the difficulty facing managers in the socialization endeavor. As it applies to professionals, there does not seem to be singular strategies that can foster either institutional continuation or innovation. This complexity offers managers more discrete choices in their attempts to

successfully organize the early experiences of recruits.

### Limitations and Future Research

Further research is necessary to investigate the meanings individuals give to their organizational socialization. This study's results indicate the need to pay particular attention to the inconsistencies in values on either side of organizational entry (see also Dean *et al.*, 1988). More ethnographic work that is capable of capturing the subtleties of socialization influence as it occurs is recommended. While this study has selected variables of interest to those that manage large organizations, a more personal change in self-concept is also involved (Stradling *et al.*, 1993).

Socialization is an ongoing process that precedes organizational entry and continues well past entry. By collecting data at one point in time, this study does not do justice to this dynamic. The high turnover rate in public accounting, fueled partially by its "up-and-out" promotion policy, would make meaningful longitudinal work very difficult. Furthermore, in keeping with the general consensus that forces of personal change are likely to be more extreme early in the organizational career, staff personnel without exceptionally long tenure were sampled. This systematically underrepresented those that could put their early experiences into a perspective made wise by the passage of years. Although strict stage models of socialization have been soundly critiqued (e.g., Nelson, 1987), there may be some potential in such an elongated view. Nonetheless, recent trends in the public accounting portion of the accounting profession to hire "seasoned" employees may call

for more distinctions to be made by future research in how the socialization experience is evaluated.

The purpose of developing effective public accountants involves a substantial difference of opinion concerning the nature of the desired outcome. This study attempts to confine itself to areas of reasonable agreement by suggesting an organizational interest in involved and committed individuals capable of high levels of competent action and responsibility, and in employees less likely to voluntarily termi-

nate their affiliation with the firm. These outcomes, albeit broad, do not exhaust the dimensions of purposeful socialization influence. Ponemon (1992), for example, posits ethical reasoning as another desirable socialization consequence for these firms. This study has purposefully worked within a definition of socialization that did not contemplate considering it as a control process and as a system of power differences (see Newton, 1996; Grey, 1994; Anderson *et al.*, 1996). These perspectives also may have merit.

---

### References

- Aaker, D. and R. Bagozzi. 1979. "Unobservable Variables in Structural Equation Models with an Application in Industrial Selling." *Journal of Marketing Research* Vol. 16: 147-158.
- Adkins, C. 1995. "A Longitudinal Examination of the Organizational Socialization Process." *Academy of Management Journal* Vol. 38: 839-862.
- Allen, N. and J. Meyer. 1990. "Organizational Socialization Tactics: A Longitudinal Analysis of Links to Newcomers' Commitment and Role Orientation." *Academy of Management Journal* Vol. 33: 847-858.
- Anderson, J. and D. Gerbing. 1984. "Structural Equations Modeling in Practice: A Review and Recommended Two-Step Approach." *Psychological Bulletin* Vol 103: 411-423.
- Anderson, F., C. Grey and K. Robson. 1996. "Managing the Professional Firm: Discursive Fragmentation in the Socialization of Trainee Accountants." Paper presented at the 1996 *Critical Perspectives on Accounting* meetings.
- Ashforth, B. and A. Saks. 1996. "Socialization Tactics: Longitudinal Effects on Newcomer Adjustment." *Academy of Management Journal* Vol. 39(1): 149-178.
- \_\_\_\_\_, \_\_\_\_\_ and R. Lee. 1997. "On the Dimensionality of Jones, (1986) Measure of Organizational Socialization Tactics." *International Journal of Selection and Assessment* Vol. 5: 200-214.
- Baker, R. 1989. "A Control Perspective on Organizational Socialization." Paper presented at the 1989 *Academy of Management* meetings.
- Baker, H. and D. Feldman. 1990. "Strategies of Organizational Socialization and Their Impact of Newcomer Adjustment." *Journal of Managerial Issues* Vol. 2: 198-212.
- Bauer, T. and S. Green. 1994. "Effect of Newcomer Involvement on Work-Related Activities: A Longitudinal Study of Socialization." *Journal of Applied Psychology* Vol. 79: 211-223.
- Becker, H. 1964. "Personal Changes in Adult Life." *Sociometry* Vol. 7: 40-53.

- Bedford, N. 1988. "The Education of Future Accounting Professionals." *Georgia Journal of Accounting* Vol. 9: 109-124.
- Beeler, J. and J. Hunton. 1997. "A Survey Report of Job Satisfaction and Job Involvement Among Governmental and Public Auditors." *The Government Accountants' Journal* Vol. 45(4): 26-33.
- Benke, R. and J. Rhode. 1980. "The Job Satisfaction of Higher Level Employees in Large CPA Firms." *Accounting, Organizations and Society* Vol. 9: 187-201.
- Bentler, P. and D. Bonnet. 1980. "Significance Tests and Goodness of Fit in the Analysis of Covariance Structures." *Psychological Bulletin* Vol. 99: 588-606.
- Berlew, D. and D. Hall. 1966. "The Socialization of Managers: Effects of Expectations on Performance." *Administrative Science Quarterly* Vol. 14: 346-361.
- Blank, M., P. Siegal and J. Rigsby. 1993. "Socialization in International Accounting Firms." *British Accounting Review* Vol. 24: 533-547.
- Blau, G. and K. Boal. 1987. "Conceptualizing How Job Involvement and Organizational Commitment Affect Turnover and Absenteeism." *Academy of Management Review* Vol. 12: 288-300.
- Bline, D., W. Meixner and N. Aranya. 1992. "The Impact of Work Setting on the Organizational and Professional Commitment of Accountants." *Research in Governmental and Nonprofit Accounting* Vol. 7: 79-98.
- Bricker, R. and G. Previts. 1990. "The Sociology of Accountancy: A Study of Academic and Practice Community Schisms." *Accounting Horizons* Vol. 4: 1-14.
- Brim, O. 1966. "Socialization Through the Life Cycle." In *Socialization After Childhood*. Ed. O. Brim. New York, N.Y.: J. Wiley.
- Brown, S. and T. Leigh. 1996. "A New Look at Psychological Climate and its Relationship to Job Involvement, Effort and Performance." *Journal of Applied Psychology* Vol. 81: 358-369.
- Caldwell, D., J. Chatman and C. O'Reilly. 1990. "Building Organizational Commitment: A Multi-Firm Study." *Journal of Occupational Psychology* Vol. 63: 245-261.
- Campion, M. and M. Mitchell. 1986. "Management Turnover: Experiential Differences between Former and Current Managers." *Personnel Psychology* Vol. 39: 57-69.
- Chao, G., A. O'Leary-Kelley, S. Wolf, H. Klein, and P. Gardner. 1994. "Organizational Socialization: Its Content and Consequences." *Journal of Applied Psychology* Vol. 79: 730-743.
- Collins, S. 1987. "Recruiting and Retaining the Best and the Brightest in Today's Economic Market." *Journal of Accountancy* Vol. 153 (February): 52-58.
- Corsaro, W. and T. Rizzo. 1988. "Discussions and Friendships: Socialization Processes in the Peer Culture of Italian Nursery School Children." *American Sociological Review* Vol. 53: 879-894.
- Covaleski, M., M. Dirsmith, J. Heian and S. Samuel. 1998. "The Calculated and the Avowed: Techniques of Discipline and Struggles over Identity in Big Six Public Accounting Firms." *Administrative Science Quarterly* Vol. 43: 293-327.
- Darden, W., R. Hampton and R. Howell. 1989. "Career vs. Organizational Commitment: Antecedents and Consequences of Retail Salespeople Commitment." *Journal of Retailing* Vol. 65: 80-106.



- Dean, R., K. Ferris. and C. Konstans. 1988. "Occupational Reality Shock and Organizational Commitment: Evidence from the Accounting Profession." *Accounting, Organizations and Society* Vol. 13: 235-250.
- Dirsmith, M. and M. Covalleski. 1985a. "Informal Communications, Nonformal Communications, and Monitoring in Public Accounting Firms." *Accounting, Organizations and Society* Vol. 10: 149- 169.
- \_\_\_\_\_, and \_\_\_\_\_. 1985b. "Practice Management Issues in Public Accounting Firms." *Journal of Accounting, Auditing, and Finance* Vol. 9: 5-19.
- \_\_\_\_\_, J. Heian and M. Covalleski. 1997. "Structure and Agency in an Institutionalized Setting: The Application and Social Transformation of Control in the Big Six." *Accounting, Organizations and Society* Vol. 22: 1-29.
- Doll, B. 1983. "Staff Turnover: How to Manage It." *Journal of Accountancy* Vol. 149: 156-176.
- Edelstein, L. and S. Aird. 1988. "Commitment: The Key to Successful Accounting System Implementation." *Management Accounting* Vol. 70: 50-51.
- Feldman, D. 1981. "The Multiple Socialization of Organizational Members." *Academy of Management Review* Vol. 6: 309-318.
- \_\_\_\_\_. 1976. "A Contingency Theory of Socialization." *Administrative Science Quarterly* Vol. 21: 433-452.
- Ferris, K. and D. Larcker. 1983. "Explanatory Variables of Auditor Performance in a Large Public Accounting Firm." *Accounting, Organizations and Society* Vol. 9: 1-12.
- Fisher, C. 1986. "Organizational Socialization: An Integrative Review." *Research in Personnel and Human Resource Management* Vol 4: 101-145.
- Fogarty, T. 1992. "Organizational Socialization in Accounting Firms: A Theoretical Framework and Agenda for Future Research." *Accounting, Organizations and Society* Vol. 18: 129-149.
- Goetz, J., P. Morrow and J. McElroy. 1991. "The Effect of Accounting Firm Size and Member Rank on Professionalism." *Accounting, Organizations and Society* Vol. 16: 159-165.
- Gorn, G. and R. Kanungo. 1980. "Job Involvement and Motivation: Are Intrinsically Motivated Managers More Job Involved?" *Organizational Behavior and Human Performance* Vol. 26: 265- 277.
- Gregson, T. 1992. "An Investigation of the Causal Ordering of Job Satisfaction and Organizational Commitment in Turnover Models in Accounting." *Behavioral Research in Accounting* Vol. 4: 60- 85.
- Grey, C. 1994. "Career as a Project of the Self and Labour Process Discipline." *Sociology* Vol. 28: 579-597.
- Harrell, A. 1990. "A Longitudinal Examination of Large CPA Firm Auditors' Personnel Turnover." *Advanced in Accounting* Vol. 8: 233-246.
- \_\_\_\_\_, E. Chewning and M. Taylor. 1986. "Organizational-Professional Conflict and the Job Satisfaction and Turnover Intentions of Internal Auditors." *Auditing: A Journal of Practice and Theory* Vol. 5: 11-121.
- Harris, M. and J. Schaubroeck. 1988. "A Meta-Analysis of Self-Supervisor, Self-Peer and Peer-Supervisor Ratings." *Personnel Psychology* Vol. 41: 43-62.
- Hayduk, L. 1987. *Structural Equation Modeling with LISREL: Essentials and Advances*. Baltimore, MD: Johns Hopkins Press.

- Hedberg, B., P. Nystrom and W. Starbuck. 1976. "Camping on Seesaws: Prescriptions for Self Designing Organizations." *Administrative Science Quarterly* Vol. 21: 41-65.
- Holdeman, J., J. Aldridge and D. Jackson. 1996. "How to Hire Ms./Mr. Right." *Journal of Accountancy* Vol. 182(2): 55-60.
- Hollenbeck, J., T. Connolly and S. Rabinowitz. 1984. "Job Involvement: 1977-1982: Beyond the Exploratory Stage." Working Paper Series. New York University.
- Hunt, S. 1995. "A Review and Synthesis of Research in Performance Evaluation in Public Accounting." *Journal of Accounting Literature* Vol. 14: 107-139.
- Huselid, M. and N. Day. 1991. "Organizational Commitment, Job Involvement and Turnover: A Substantive and Methodological Analysis." *Journal of Applied Psychology* Vol. 76: 380-392.
- Hvinden, B. 1984. "Exits and Entrances: Notes for a Theory of Socialization and Boundary Crossing in Work Organizations." *Acta Sociologica* Vol. 27: 185-198.
- Jones, G. 1986. "Socialization Tactics, Self-Efficacy and Newcomers' Adjustments to Organizations." *Academy of Management Journal* Vol. 29: 262-279.
- Joreskog, K. and D. Sorbom. 1993. LISREL 8. Chicago, IL: Scientific Software International.
- Kanungo, R. 1979 "The Concepts of Alienation and Involvement Revisited." *Psychological Bulletin* Vol. 98: 119-138.
- Kaplan, S. and P. Reckers. 1985. "An Examination of Auditor Performance Evaluation." *The Accounting Review* Vol. 70: 477-487.
- \_\_\_\_\_ and \_\_\_\_\_. 1993. "An Examination of the Effects of Accountability Tactics on Performance Evaluation in Accounting." *Behavioral Research in Accounting* Vol. 5: 101-123.
- Katz, R. 1975. "Organizational Stress and Early Socialization Experiences." In *Human Stress and Cognition in Organizations*. Eds. T. Beehr and R. Bhaget. New York, N.Y.: John Wiley. pp. 117-140.
- Keller, R. 1997. "Job Involvement and Organizational Commitment as Longitudinal Predictors of Job Performance: A Study of Scientists and Engineers." *Journal of Applied Psychology* Vol. 82: 539-551.
- Kuveri, H. and T. Speed. 1982. "Structural Analysis of Multivariate Data." In *Sociological Methodology*. Ed. S. Lernhardt. San Francisco, CA: Jossey Bass.
- Lachman, R. and N. Aranya. 1986. "Job Attitudes and Turnover Intentions Among Professionals in Different Work Settings." *Organizational Studies* Vol. 7: 279-294.
- Lodahl, T. and M. Kejner. 1965. "The Definition and Measurement of Job Involvement." *Journal of Applied Psychology* Vol. 49: 24-33.
- Long, J. 1983. *Covariance Structure Models*. Beverly Hills, CA: Sage Publications.
- Louis, M., B. Posner and G. Powell. 1983. "The Availability and Helpfulness of Socialization Practices." *Personnel Psychology* Vol. 36: 857-866.
- \_\_\_\_\_. 1980. "Surprises and Sense Making: What Newcomers Experience in Entering Unfamiliar Organizational Settings." *Administrative Science Quarterly* Vol. 25: 227-249.
- Major, D., S. Kozlowski, G. Chao, and P. Gardner. 1995. "A Longitudinal Investigation of Newcomer Expectations, Early Socialization Outcomes, and the

- Moderating Effects of Role Development Factors." *Journal of Applied Psychology* Vol. 80: 418-431.
- Mignerez, J., R. Rubin and W. Gorden. 1995. "Organizational Entry: An Investigation of Newcomer Communication Behavior and Uncertainty." *Communication Research* Vol. 22: 54-85.
- Miller, D., J. Droge and J. Toulouse. 1988. "Strategic Process and Content as Mediators Between Organizational Context and Structure." *Academy of Management Journal* Vol. 31: 544-569.
- Miller, V. and F. Jablin. 1991. "Information Seeking During Organizational Entry: Influence Tactics and a Model of the Process." *Academy of Management Review* Vol. 16: 92-120.
- Mishra, P. and J. Gupta. 1994. "Performance as a Function of Employees' Motivation and Job Involvement." *Psychological Studies* Vol. 39: 18-31.
- Misra, S., R. Kannungo, L. von Rosenstiel and E. Stuhler. 1985. "The Motivational Formulation of Job and Work Involvement: A Cross National Study." *Human Relations* Vol. 38: 501-518.
- Mowday, R., R. Steers and L. Porter. 1979. "The Measurement of Organizational Commitment." *Journal of Vocational Behavior* Vol. 14: 244-247.
- Nealey, S. and T. Owen. 1970. "A Multi-Trait Multi-Method Analysis of Predictors and Criteria of Nursing Performance." *Organizational Behavior and Human Performance* Vol. 5: 348-365.
- Nelson, D. 1987. "Organizational Socialization: A Stress Perspective." *Journal of Occupational Behavior* Vol. 8: 312-324.
- Newton, T. 1996. "Resocializing the Subject? A Re-Reading of Grey's 'Career as a Project of the Self . . .'" *Sociology* Vol. 30: 137-144.
- Nouri, H. and R. Parker. 1996. "The Interactive Effect of Budget-Based Compensation, Organizational Commitment and Job Involvement on Managers' Propensity to Create Budgetary Slack." *Advances in Accounting* Vol. 14: 209-225.
- Ostroff, C. and S. Kozlowski. 1992. "Organizational Socialization as a Learning Process: The Role of Information Acquisition." *Personnel Psychology* Vol. 45: 849-874.
- \_\_\_\_\_ and \_\_\_\_\_. 1993. "The Role of Mentoring in the Information Gathering Processes of Newcomers during Early Socialization." *Journal of Vocational Behavior* Vol. 42: 170-183.
- Paullay, L., G. Alliger and E. Stone-Romero. 1994. "Construct Validity of Two Instruments Designed to Measure Job Involvement and Work Centrality." *Journal of Applied Psychology* Vol. 79: 224-230.
- Ponemon, L. 1992. "Ethical Reasoning and Selection Socialization in Accounting." *Accounting, Organizations and Society* Vol. 17: 239-258.
- Poznanski, P. and D. Bline. 1997. "Using Structural Equation Modeling to Investigate the Causal Ordering of Job Satisfaction and Organizational Commitment Among Staff Auditors." *Behavioral Research in Accounting* Vol. 9: 154-171.
- Previts, G. 1985. *The Scope of CPA Services*. New York, N.Y.: John Wiley.
- Rabinowitz, S. and D. Hall. 1977. "Organizational Research on Job Involvement." *Psychological Bulletin* Vol. 96: 265-288.

- Reed, S., S. Kratchman and R. Strawser. 1994. "Job Satisfaction, Organizational Commitment and Turnover Intentions of United States Accountants: The Impact of Locus of Control and Gender." *Accounting Auditing and Accountability Journal* Vol. 7: 31-58.
- Reichers, A. 1987. "An Interactionist Perspective on Newcomer Socialization Rates." *Academy of Management Review* Vol. 12: 278-287.
- Robson, G., R. Barefield and E. Smith. 1992. "Public Policy, Experience Requirements and Turnover in Public Accounting." *Research in Accounting Regulation* Vol. 6: 131-148.
- Schein, E. 1960. "Occupational Socialization and the Profession of Management." *Industrial Management Review* Vol. 9: 1-24.
- . 1984. "Organizational Socialization and the Profession of Management." In *Organizational Psychology*. Ed. D. Kolb. New York, NY: Prentice Hall. pp. 7-21.
- Shaub, M., D. Finn and P. Munter. 1993. "The Effects of Auditors' Ethical Orientation on Commitment and Ethical Sensitivity." *Behavioral Research in Accounting* Vol. 5: 145-169.
- Siegal, P., M. Blank and J. Rigsby. 1991. "Socialization of the Accounting Professional: Evidence of the Effect of Educational Structure on Subsequent Auditor Retention and Advancement." *Accounting Auditing and Accountability Journal* Vol. 4: 58-70.
- Smith, M. 1968. "Competence and Socialization." In *Socialization and Society*. Ed. J. Clausen. New York, NY: Little Brown. pp. 270-320.
- Steele, R. and N. Ovalle. 1984. "A Review and Meta-Analysis on the Relationship Between Behavioral Intentions and Employee Turnover." *Journal of Applied Psychology* Vol. 69: 673-686.
- Stradling, S., G. Crowe and A. Tuoky. 1993. "Changes in Self-Concept During Occupational Socialization of New Recruits to the Police." *Journal of Community and Applied Social Psychology* Vol. 3: 131-147.
- Todd, J., P. Thompson and G. Dalton. 1974. "Management Control of Personnel." *Journal of Accountancy* Vol. 137, No. 2: 34-40.
- Van Maanen, J. 1976. "Breaking In: Socialization to Work." In *Handbook of Work, Organization and Society*. Ed. R. Dubin. New York, NY: Rand McNally.
- and E. Schein. 1979. "Toward a Theory of Organizational Socialization." In *Research in Organizational Behavior, Vol. 1*. Ed. B. Staw. New York, NY: JAI Press. pp. 47-91.
- Vasarhelyi, M. 1979. "Staff Assignments in Accounting Firms." *Journal of Accountancy* Vol. 147: 42-46.
- Wanous, J. and A. Colella. 1989. "Organizational Entry Research: Current Status and Future Directions." *Research in Personnel and Human Resource Management* Vol. 7: 59-120.
- Wheaton, B., B. Muthen, D. Alwin, and G. Summers. 1977. "Assessing Reliability and Stability in Panel Models." In *Sociological Methodology*. Ed. D. Heise. San Francisco, CA: Jossey-Bass.

- Williams, L. and J. Hazer. 1986. "Antecedents and Consequences of Satisfaction and Commitment in Turnover Models: A Reanalysis Using Latent Variable Structural Equations Methods." *Journal of Applied Psychology* Vol. 71: 219-231.
- Wrong, D. 1961. "The Oversocialized Conception of Man in Modern Sociology." *American Sociological Review* Vol. 26: 183-193.