# SUBORDINATE ACCOUNTANTS' PERCEPTIONS OF THEIR SUPERIORS'

# LEADERSHIP AND PERFORMANCE:  THE STUDY OF MODERATING VARIABLES IN

# THE ACCOUNTING PROFESSION

RAUL TAPIA JR.

International Business

APPROVED:

---
Richard Francis, Ph.D., Chair

---
Sidney Glandon, DBA

---
David Michael Harris, Ph.D.

---
Leopoldo Gemoets, Ph.D.

---
Charles Ambler, Ph.D.
Dean of the Graduate School

Copyright ©

by

Raul Tapia Jr.

2014

# DEDICATION

I would like to dedicate this dissertation to everyone who believed in me when I had little belief in myself. To all my family and friends who have consistently pushed and motivated me to get this done. I would especially like to thank my parents, Raul Tapia and Concepcion Tapia, for your unconditional love, support and guidance. I love you all.

SUBORDINATE ACCOUNTANTS' PERCEPTIONS OF THEIR SUPERIORS'

LEADERSHIP AND PERFORMANCE:  THE STUDY OF MODERATING VARIABLES IN

THE ACCOUNTING PROFESSION


by


RAUL TAPIA, JR., MACC



DISSERTATION


Presented to the Faculty of the Graduate School of

The University of Texas at El Paso

in Partial Fulfillment

of the Requirements

for the Degree of


DOCTOR OF PHILOSOPHY



Department of Accounting and Information Systems

THE UNIVERSITY OF TEXAS AT EL PASO

August 2014

UMI Number: 3636304

UMI

Dissertation Publishing

UMI 3636304

ProQuest®

ProQuest LLC.
789 East Eisenhower Parkway
P.O. Box 1346
Ann Arbor, MI 48106 - 1346

المنارة للاستشارات

www.manaraa.com

# ACKNOWLEDGEMENTS

I want to acknowledge and sincerely thank Dr. Richard Frances for being my chair and helping me get through this. I want to thank my committee members as well for the guidance and support you have given me to get this dissertation done. A special thanks to Sharon Howell for originally helping guide me through this process and helping me with so much throughout the years. Your friendship and mentorship is more than you will ever know. Thank you to my colleagues, friends and family for your continuous support and wisdom in helping me get this done.

# ABSTRACT

The purpose of this dissertation was to examine whether or not the self-monitoring component of adaptive self-regulation and perceptions of organizational politics moderate an accountant's interpersonal traits (interpersonal power and interpersonal trust) of how they perceived their superiors' performance and leadership ability. Accounting is a very diverse field in which individuals must work closely with their superiors to accomplish given tasks. With regulations and high principles that must be followed in daily work, accountants must act in large part to the expectations of others to complete their tasks correctly. Accountants who trust their superiors and have more confidence in his/her superior's abilities would be better able to complete tasks because they are more committed to the project. Organizational citizenship behaviors (OCB) are desirable behaviors that can be linked to overall organizational behaviors, making it the wanted approach for organizations and businesses (Podsakoff et al., 1997, George and Bettenhausen, 1990; Organ and Konovsky, 1989). This can benefit both the client and the industry as a whole.

Perceived performance and perceived leadership are both important factors that need to be further examined in an accounting setting. They are important because accountants with a good reputation generally are more successful in their careers. This study looked to reveal that this is accomplished by acting in response to the expectations of others, such as their organization or superior. This means that the perception of effective performance and leadership can be met by meeting the expectations that the organization or superior has set for each individual.

This study contributes to accounting practice because the benefits of higher quality work enhance everyone's ability to better assess the accounting profession. A contribution to the literature from this study is to help extend research in adaptive self-regulation by using it as a moderating factor. This moderating effect shows the interaction of individual characteristics to determine how this influences an individual's perception of leadership. This has not been done in accounting research.

# TABLE OF CONTENTS

# LIST OF TABLES

# LIST OF FIGURES

# I. INTRODUCTION

Leadership and performance constructs are widely used in psychology, sociology and organizational literature (Walumbwa et al. 2011; Garcia-Morales and Jimenez-Barrionuevo 2012). Perceptions of leadership and performance are used much less frequently and found primarily in organizational and psychology literature (Rosen et al. 2011; Wang et al. 2011). Although primarily used in organizational studies, these perception variables can be important for accounting research for a number of reasons. For example, individuals act in part by responding to and understanding the response to what others are asking of them. When working in accounting teams, one must adapt to the expectations placed on them by their superior in order to accomplish a given task. This entails responding to criticism or corrections and adjusting behavior or actions to accomplish said task. Thus, a subordinate's perception of their leader's effectiveness and performance is gained by meeting the expectations of their leaders or others that may be in charge (Kotter, 1985; 44). Secondly, individuals who have a standing of being either effective or good oat their job have been found to have a more successful career than those who are less effective (Kilduff and Day. 1994). This is important, because in accounting the average yearly turnover of employees is 20% to 25%, with 75% of accountants leaving after their second year, because they may not be deemed the cream of the crop (Koziel and Brundage, 2010). Lastly, perceptions may be important in accounting research because the reputation for better leadership ability has shown to positively correspond with better performance assessments (Sosik et al. 2002).

Prior literature shows that accountants have to worry about how others perceive their work and or performance level (Pratt and Jiambalvo, 1981; Jiambalvo and Pratt, 1982; and Otley and Pierce, 1995). Although these studies examine performance, they test it based on a superior's view of their subordinates. This study differed by examining subordinate accountants' perception of both their superiors' leadership ability and overall performance output. This study examined the subordinates'

1

perception of the superior's leadership because in accounting and auditing, accountants must exercise judgments in order to determine adequacy of financial reports; hence, various people may disagree on wither the accountant's judgment is right. For example, an audit senior may direct a staff auditor to perform a particular substantive test that the staff auditor does not seem appropriate or necessary. If the staff auditor views their superior as someone who does his/her job well, then they will be less likely to ask questions or not follow their superior's directive, and will more likely exhibit a desirable organizational citizenship behavior (Miles & Mangold, 2002; Hopes, 2003). If the staff does not perceive their superior adequately, the subordinate may not vest in their superior's recommendations, which will cause employee dissatisfaction to increase (Hope, 2003). This is important because a subordinate accountant's view of their superior's leadership can directly relate to how a subordinate views their leader's fairness and how they support their subordinates in the organization (Vigoda, 2000). This can cause a subordinate to basically think that their superior is the main factor in the organizational political process that the organization may have (Vigoda, 2000). There are many social exchange theories that can predict a subordinate's perception as being fair, which would result in increased overall employee performance (Konovsky and Pugh, 1994; Moorman et al., 1998). This can lead to a greater meaning for the importance of understanding a subordinates' perception of his superior's performance and leadership.

There are a number of organizational and psychology theories in literature showing the consequences and results of perceptions of leadership and performance. They have not been tested in accounting as a byproduct of a subordinate's perception and have narrowly been done using a superiors' perspective. The two theories chosen for this investigation will be the adaptive self-regulation (Tsui and Ashford, 1994) and the perception of organizational politics (POPs) (Kacmar et al. 1999). Adaptive self-regulation was chosen for this study because it shows the way an individual can manage the perceptions and expectations of others through a self-monitoring process. Both the perceived leadership and

2

perceived performance have been addressed by the adaptive self-regulation model in previous literature and that is a main reason why this model was chosen (Sosik et al. 2002). The core components of the adaptive self-regulation theory relate to the process that an individual must go through in order to manage the different expectations of others. This study shows how the adaptive self-regulation model has been used to identify a number of personal, interpersonal and organizational variables that are theorized to have an impact on both the perceived leadership and perceived performance variables. Adaptive self-regulation has not clearly identified the variables used in this study and has not determined the relationship that they will moderate through the use of other variables. One contribution of this study is to determine how adaptive self-regulation will moderate various personal and interpersonal variables on each other.

Kacmar et al. (1999) was used because they were able to identify perceptions of organizational politics as a key determinant of perceived performance and leadership that was not found to have an impact in the adaptive self-regulation model in organizational research. The variable will describe the individual's perception of organizational politics. Another contribution of this study will be to use the organizational politics variable found in Kacmar (1999) as a moderating variable of the personal and interpersonal variables found in the adaptive self-regulation model. This will combine different portions of both models to create a new model. An individual's perception of organizational politics is important because any work environment can be viewed as being political, which ultimately may have a negative influence on the attitude of their employees (Huang et al., 2003).

This study was separated into three main categories of variables tested against our dependent variables. The two main interpersonal variables used in this study were power and trust. When a subordinate feels there is trust and has a sense of empowerment at work, they will perceive the organizational politics of the company to be lower. If a subordinate thinks there is a lot of politics in that is difficult to maneuver through, they will have less trust and feel less empowered. The personal variable

3

that was used in this study will be self-monitoring, and the job-related variable will be perceptions of organizational politics. These two variables were used as moderating variables to determine the impact the two personal variables have on our outcome variables, perceived leadership, and perceived performance.

An Internet-based survey, using a 7-point Likert scale questionnaire, was used to collect data. The survey asked subordinate accountants to provide information on perceptions of their supervisors as well as questions pertaining to their own traits. Regression analysis was used as the primary method of analysis, with a correlation matrixes used to determine the direction of the relationships.

The purpose of this paper is to make a couple of main contributions. First, it introduced psychology and organizational literature in accounting in a way that had yet to be tested. Secondly, it combined key components of two different models (Tsui and Ashford 1984; Kacmar, 1999) using key components as moderating factors, which also has not been done before. This allowed us to carefully investigate the role certain variables have in terms of relationship with perceived leadership and performance from a subordinate's point of view in specifically accounting. This had been done before neither. Typically, organizational research tests a superior's perspective. In this study, it will allow us to determine certain inter-relational and organizational factors that can possibly be managed to improve leadership and overall organizational performance, and perhaps give an insight in how to reverse the drastic turnover in the accounting field.

## II. BACKGROUND

The adaptive self-regulation model (Tsui and Ashford, 1994) introduces how individuals actively manage others' expectations through various standard setting and behaviors along with discrepancy reduction and detection. The model shows that standards (e.g. roles, fit assessments) set by others (e.g. subordinates, superiors, peers, and clients) can change and/or influence an individual's effectiveness at work. The purpose of this research project is to show the link between adaptive self-regulation research in psychology, personality studies, and organizational behavior, how they are associated with one another, and examine it in an accounting context. I plan to show how interpersonal, intrapersonal and job factors are moderated by adaptive self-regulation and the perception of organizational politics to influence subordinates' perceptions of their superiors' performance and leadership.

Self-monitoring and organizational politics have been investigated as causal variables to determine whether they influence various outcomes such as feedback, hierarchy and conflict orientation (Howell 2005). Organizational politics and self-monitoring have been tested as moderating variables (Chang et al., 2012; Sosik and Dinger, 2007; Allen et al., 2005), however, perceptions were not the outcome variables. Chang et al. 2012, used organizational citizenship as a moderator to show the enhanced relationship between self-monitoring and organizational citizenship. They interpreted self-monitoring as one's interpersonal competency and showed how it was positively influenced by the moderation. This research study will use different components of self-monitoring, interpersonal variables to try to determine if self-monitoring will enhance these relationships as well. Sosik and Dinger (2007) uses self-monitoring as a moderating variable and finds that charismatic leadership was more positively associated with inspirational vision themes when moderated. This study will use a different form of leadership, interpersonal leadership, to determine if self-monitoring positively affects this form of leadership as well. This research study will test adaptive self-regulation (ASR) and organizational behavior variables as moderators to determine the impact that interpersonal and

5

intrapersonal factors of subordinates' perceptions have on their superior's leadership and performance. I believe that my model will uncover various behaviors that may cause dissention or conflict in the accounting profession. The study follows these results by finding positive relationships between trust and leadership, as well as finding that self-monitoring does indeed moderate the relationship between power and leadership. As is true with all research of this type, discovery (discrepancy detection) of the combinations of individual, interpersonal, and organizational variables that lead to dysfunction allows the opportunity for changes within the profession by decreasing dysfunction (discrepancy reduction) (Kelly and Margheim, 1990), assuming the profession uses the results of academic research.

Typically, an individual attempts to reduce or eliminate discrepancies when the individual detects a discrepancy between his or her own standards and the standards of others (Tsui et al., 1995). The tendency to eliminate discrepancies (a large component of ASR) can potentially have an influence on future behavior or standards setting. This is particularly true for individuals who detect discrepancies early and easily (Tsui and Ashford, 1994). This is important because self-monitoring is a social process that allows individuals (e.g. auditors and accountants) to understand their role(s) and adapt to reach the goals and objectives set by organization and their superiors.

Tsui and Ashford (1994) show how self-monitoring is a key individual difference in adaptive self-regulation. Their study provides further evidence of how self-monitoring can facilitate discrepancy reduction. Self-monitoring will be used as a moderating factor on subordinate perception and will become the focus of this research project.

As mentioned above, discrepancy reduction is a key component of the core self-regulation process. The initial elements of the self-regulation process are classified as the different standards that are set by each specific person. There are various types of examples of standards in formal control systems. In accounting, these standards can include: Code of Conduct; Generally Accepted Accounting Principles; or firm policies. Standards can also include the demands on multiple people such as

6

superiors, peers, clients, subordinates, and the public, or on an individual's needs or desires, as well. In the case of an individual, the individual compares his or her own behavior to these standards set by the formal control system. If there is a discrepancy between his or her own behavior and the standard set by the firm or others, then an individual will attempt to reduce the discrepancy in order to bring about a better fit between the standards and his or her behavior. This idea of fixing one's behavior is self-monitoring. In this model, effectiveness was defined to be the perceived performance or the perception of leadership ability of an individual. This will be discussed further in the literature review.

Self-monitoring refers to a feedback loop between self-observation (by the individual) and self-control, which guided by certain situational cues considered to be acceptable by society (Snyder, 1974). Snyder (1974) presents the idea that when there are a wide variety of situations, individuals tend to conform to what is socially acceptable or desirable when they have a need for approval or just merely want to fit in. For example, high self-monitors are more sensitive and responsive to social and interpersonal cues and are more able to adapt at reading cues, whereas low self-monitoring individuals are less responsive to situational cues (Snyder and Gangestad, 1982). In essence, high self-monitors tend to take cues from others to guide them in regulating and controlling and low self-monitors tend to be constrained and controlled by their own attitude and state of mind (Kilduff and Day, 1994). Tsui and Ashford (1994) also discuss how high self-monitors seek out information from others and may use this to monitor and manage their expressive behavior whereas low self-monitors are not concerned with self-presentation so they are less likely to adjust to social behavioral norms.

There are several other theories that help support self-monitoring theory. Three of these are cognitive dissonance theory, self-enhancement theory, and self-consistency theory. Cognitive dissonance theory states that individuals want to be consistent with others' expectations, so they are willing to change their own behavior to eliminate the discrepancy between their standards and the standards of others (Festinger, 1957). Self-enhancement theory (Schrauger, 1975) brings about the idea

7

that when individuals get negative feedback, they become motivated to improve due to the negative feedback (self-improvement) and change their behavior to be consistent with their constituents. The third supporting theory is self-consistency theory (Korman, 1976). Self-consistency theory states that an individual that receives negative feedback from someone else is likely to change their behavior because their positive image of what others think is inconsistent with the negative behavior they are displaying.

These theories show how detecting discrepancies by individuals can potentially lead to a reduction in discrepancies between individuals through self-monitoring. For example, when an individual is aware that his or her performance does not meet company expectations, self-monitoring may transform behavior to reduce discrepancies and meet constituent expectations. Multiple theories (e.g. control theory, self-enhancement theory, and self-consistency theory) suggest that when an individual perceives a discrepancy between the standards (e.g. organizational goals) and the individual's actual performance, he or she will try to eliminate that discrepancy, such as by increasing work production to meet the expected goals. With tight deadlines and heavy workloads for accountants and auditors, these professionals should be motivated to reduce discrepancies between their actual performance and organizational standards. An example of one such standard might be meeting budget. If an auditor has a realistic time frame for a job, and the organization allocates enough time for the individual to accomplish the job, there would be little discrepancy. On the other hand, if an auditor believes that he or she is working hard and still cannot meet the time budget set by the company, there would be a discrepancy.

Goal-setting theorists (Locke and Latham, 1990) show how individuals can keep certain objectives or goals in mind that will help eliminate any discrepancies between their work and the expectations of the standards of the company. They show this by testing individuals in an organizational setting, by placing goals on them in various distressful and positive environments. They found that different environments will lead to different goal outcomes. Individuals use self-monitoring to detect

and help reach the goal to reduce or eliminate the discrepancy. Once these discrepancies are detected, individuals may use the information from feedback to engage in self-regulation (Carver and Scheier, 1985) by the use of self-monitoring. Snyder (1979) found that when discrepancies are detected between the expectations of the company and the evaluations of superiors who provide feedback, it can potentially help subordinate individuals make appropriate changes to their behavior or procedures if the subordinate uses the feedback. Feedback also is a key component of self-monitoring because it allows for reflection on any discrepancy that may have occurred between actual performance and organizational standards.

This study will contribute to accounting literature in multiple ways. First, the study will use management and psychology theories to extend the adaptive self-regulation concept to the accounting discipline. Secondly, this study will contribute to the literature by being the first to test moderating factors using adaptive self-regulation and organizational behavior variables in accounting. Finally, by using self-monitoring and organizational politics as moderators to test the model, this study can provide information of different dysfunctional combinations between personal, interpersonal and job situations in the accounting profession. This has practical implications and can ultimately help practitioners make better decisions in hiring, placement and coordinating audit teams. In addition, these measures also can be used in other accounting areas to help make the best superior/subordinate matches to benefit the company.

## III. HYPOTHESES DEVELOPMENT

### PERCEIVED LEADERSHIP AND PERCEIVED PERFORMANCE (BY THE SUBORDINATE)

There has been much research on leadership from the perspective of superiors, but little research has been done on the potential benefits of gathering performance feedback from individuals other than superiors, such as subordinates or peers (Facteau et al., 1998). Potential benefits from subordinate

9

feedback may include: improved leader performance from the feedback received (Atwater et al., 1995; Smither et al., 1995) and better performance information and performance ratings for the company (Facteau et al., 1998). Various accounting studies show that accountants should be concerned about how their leadership and performance is perceived by others (Pratt and Jiambalvo, 1981; 1982; Jiambalvo and Pratt, 1982; Kelley and Margheim, 1990; Otley and Pierce, 1995). These studies are discussed in more detail below.

### LEADERSHIP AND PERFORMANCE RESEARCH IN ACCOUNTING AND AUDITING

Leadership and performance research in auditing and accounting has been studied in prior research (Pratt and Jiambalvo, 1981, 1982; Hirst, 1983; Hopwood, 1973). Leadership ability was investigated by examining the effect of different leadership styles and characteristics on outcomes such as dysfunctional audit behaviors. These studies differ from the current investigation because perception of leadership is the variable of interest in this study. Pratt and Jiambalvo (1981) investigate the importance of leadership and how leadership influences the overall audit process. A field experiment was conducted to determine the relationships between audit team performance and leader behaviors, between superiors (auditor in-charges) and subordinates (staff). They found that there are a number of leader behaviors that relate both directly and indirectly through intermediate factors that affect team performance. The study used the leadership model that focused on leader "initiating structure" and "consideration" as the determinants of effectiveness. Initiating structures referred to the extent in which an individual would describe and structure their role and those of their subordinates in different goal attainment situations. Consideration shows the extent to which an individual is likely to have a job relationship that is characterized by mutual trust, respect for subordinate ideas, and consideration of their feelings (Howell, 1976; 85). Pratt and Jiambalvo (1981) found that teams tended to perform better when they were supervised by individuals who administered positive reinforcement, were considerate to

10

others' needs and allowed for staff innovation. They concluded that even though there are complex relationships between a superior and a subordinate, there are certain leader behaviors that affect audit team performance directly, and that other behaviors such as performance, staff satisfaction, motivation, and audit team interpersonal relations influence audit team performance indirectly.

Superior-subordinate relationships also were examined by Pratt and Jiambalvo (1982). They investigated how situational variables and leader-person variables help determine an auditor's use of key leader behavior characteristics to determine which variables affect an auditor's approach when supervising their subordinates. The behaviors were measured in the context of an audit team that was comprised of an auditor in-charge (superior) and staff members (subordinates). Pratt and Jiambalvo (1982) found similar results in that the behavior exhibited by the accounting superior directly relates to subordinates' motivation, performance, and job satisfaction.

Jiambalvo and Pratt (1982) also looked at the superior-subordinate relationship and the perception of leadership on a subordinate's motivation and satisfaction. The study used path-goal theory to determine the effect of superior behavior on subordinate satisfaction and motivation. Leadership "consideration" and "initiating structure" were examined independently. They found that subordinates were more satisfied with their superiors when the superior engaged in more considerate leadership behaviors and when the task was accomplished at a faster rate. When subordinates performed relatively simple tasks, considerate leadership behaviors had a greater impact. Weak support was found for structuring leadership behavior on a subordinate's overall satisfaction. However, there was a significant interaction between consideration and initiating structure (structuring leadership), which the authors interpret to mean that unless structuring behavior is accompanied by consideration of the superior; in short, the subordinate will experience low satisfaction. Finally, subordinates were more engaged both during complex tasks and when they received more structuring behavior, but with a negative effect when the task was simple or less structured.

Management research in leadership has tested leadership in a variety of ways. Resick et al. (2003) examined the correlation between leadership and employee workplace behaviors. They test to see if employees working in an ethical environment tend to view their workplace more favorable. They concluded that employees working under ethical leaders tend to view workplace defiance as morally inequitable and organizational citizenship as morally equitable. This may help lead to the link that organizational politics when viewed to be fair can lead to a better perception of leadership or performance from a subordinate's perspective.

Little research has been conducted to measure perceived performance in an accounting setting. Harrison (1993) examined the influence of culture and different personality styles on the relationship between superiors and the work-related attitudes on subordinates. He concluded that cultural influences such as high power distance and low individualism affect the relationship between a subordinate and superior. His study did not test perception of performance and leadership, which is the main premise of this paper.

### Review of Other Accounting and Auditing Related Research

Kelley and Margheim (1990) examine the impact time budget pressure has on dysfunctional auditor behavior and look at several characteristics of audit team members, and how those characteristics moderate the dysfunctional effects of time budget pressure. They examined the superiors' consideration toward subordinates, superiors' structuring of job tasks and superior/subordinate personality types. As part of their study, they also examined the effect of senior auditors' leadership characteristics on audit quality and subordinate accountants' dysfunctional audit behavior, specifically underreporting of time. They found that underreporting happened more often when subordinate auditors perceived time budgets to be very tight, practically unattainable or when superiors have very strong "Type A" personalities. They also found that there was a reduction in audit quality procedures when

12

time budgets were perceived by the subordinate to be "attainable with considerable effort" or "very tight, practically unattainable." These results held constant when superiors provided less structure to subordinates as well. This study's results are consistent with prior research that indicates increased levels of consideration and structure are needed to produce better outcomes in terms of limiting dysfunctional behaviors in subordinate employees.

Otley and Pierce (1995) also look into the problem of accounting dysfunction. Their study examined how a subordinate's reaction to control systems is in part influenced by a superior's leadership behavior. They examined the effect of audit managers' leadership style in a non-U.S. setting on the behavior of in-charge seniors while also testing the moderator variable "perceived environmental uncertainty" (PEU). Dysfunctional behavior was significantly related to two leadership dimensions: consideration was significantly negatively affected and structure was significantly positively affected, and shown to be stronger when PEU increased. They also found that structured leadership by superiors may create ambiguity and conflict in the minds of individuals when the budget is too tight to allow for proper completion of a given task. This shows that the greatest frequency of dysfunctional behavior occurred when superiors presented a highly structured task with low consideration for how the task would be completed.

Donnelly et al. (2003) also examined dysfunctional behavior and staff turnover to determine why they are associated with decreased audit quality. The study examined the characteristics accountants have as intentional determinants to performing dysfunctional behavior and found that auditors who are more accepting of dysfunctional behavior tend to have external locus of control, lower levels of self-rated performance, and higher turnover intentions. These results showed that locus of control should be better changed to reflect the subordinate's intentions and should be adapted to external high-quality reinforcements to promote quality work. This demonstrates that when a superior promotes quality programs in which a subordinate can excel, the subordinate will be more willing to perform better for

13

the superior. Employees are said to be more motivated to take on assignments when it is related to organizational citizenship behavior (OCB) performance and when the superior emphasizes an employee/boss relationship (Moorman and Harland, 2003).

As mentioned above, perceived leadership ability and performance has been studied in accounting literature but not in the way this dissertation will analyze it. Previous studies used perceived leadership and performance as independent variables, but this study will use them as dependent variables. Specifically, the variables of interest for this study are personal subordinate characteristic (self-monitoring) and manageable interpersonal characteristics (perceptions of power and trust).

Subordinate accountant's perceptions of leadership and performance are the outcome variables used in this study and are particularly important because individuals tend to act in part and in response to the expectations that others have (Donnelly et al., 2003). This is important because an individual can increase others' perceptions of their performance and leadership by simply meeting the expectations that their subordinates have for them (Kotter, 1985; 44). Subordinate accountants' perceptions of superior leadership and performance are also important because leaders in the accounting profession are known to exert a strong influence on subordinates' beliefs about their work environment (Kacmar et al., 1999). Accounting studies also show that increased perceptions by subordinates of their superiors can lead to greater satisfaction in their work, an increased commitment to their job, and better overall performance (Pratt and Jiambalvo, 1981; 1982; Otley and Pierce, 1995). To conceptualize various factors that may affect a subordinate accountant's perception of a superior's performance and leadership, various elements of the adaptive self-regulation and organizational politics will be examined.

### ADAPTIVE SELF-REGULATION

Adaptive self-regulation can be used as a tool to help managers understand, seek out, and manage the expectations and evaluations of key constituents (Tsui and Ashford, 1994). Adaptive Self-

Regulation (ASR) is a psychology theory that seeks to understand how to allow people to advance themselves (Kanfer and Karoly, 1972). ASR presents the idea that an individual can go through a process to self-monitor their actions when there is an attainable goal or self-reward and to self-evaluate when there is a punishment (Tsui and Ashford, 1994).

The ASR model is most often used to show how standards set by constituents influence individual behaviors such as leadership, which in turn influence those constituents' views of the individual's effectiveness. ASR was developed within the ideas of four main theories: (1) control; (2) self-consistency; (3) self-management; and (4) goal setting. These theories are used in ASR and help to assume that individuals act on their behaviors and are able to control those behaviors. This may not always be true, though. In certain cases, there may be personal or contextual factors that may influence the self-regulation process for different individuals, such as culture or career choice.

The adaptive self-regulation model has been used before to theorize the way different individuals are able to deal with the perceptions other individuals may have on his/her leadership and performance abilities (Tsui and Ashford, 1994). It can be used by leaders as a process to help monitor or manage perceptions of their leadership abilities and effectiveness.

This is important for both organizations and individuals because for leaders to be perceived as effective, they must bring a "good" fit between their own cognitive style of behavioral controls and the control systems of the organization as a whole. When an individual tries to conform to organizational controls expectations or behaviors, then that the person is going through the process of personal self-regulation. This process of personal self-regulation and the aspect of conforming include three discrete parts that are used to bring a perceived fit between the individual and the organization. These three parts are: standard setting; discrepancy detection and discrepancy reduction. This is important for accountants because they may have to follow formal control systems, such as United States Generally Accepted Accounting Principles, International Financial Reporting Standards, internal control procedures, and

15

firm policies that they must conform to. Accountants also have multiple demands from superiors, peers, clients and subordinates as well as individual needs and desires to grow and advance within a given company. Once the individual identifies or understands the values set by others, the individual then will compare their own behaviors to those of the standards. If the individual recognizes a difference, they will attempt to modify their behavior to reduce the discrepancy, which will most likely result in a better fit between the standard and the behavior. Because of this, individuals who monitor and adapt or control their own behaviors should be perceived as being better leaders and performers because they are adjusting to what is accepted.

Accountants and auditors use ASR on a daily basis. They accomplish this by using professional skepticism; their decisions are not driven by a desire to maximize their own self-interest but rather the interest of the company and others. There are different contextual factors such as emotional factors and/or group normative influence that help or exclude certain options individuals have that affect the choices they make (Bandura, 1997). Adaptive, evaluative self-regulation is believed to be the principal mechanism governing choice behavior (Bandura, 1997) and is therefore of interest in this study of the accounting profession because adaptive self-regulation is important for accountants to be able to self-regulate their choices in order to accomplish different tasks.

Adaptive self-regulation includes various variables that are relevant to this study, such as personal, interpersonal, job and organizational variables. The following sections describe how variables were selected and how they relate to the subordinate accountants' perceptions of their superiors' performance and leadership.

## PERSONAL VARIABLE (SELF-MONITORING)

Self-monitoring is classified as a personal variable that is theorized to affect an individual's perception of their environments. Tsui and Ashford (1994) identified self-monitoring as an important

individual variable in the adaptive self-regulation process, and it will be the personal influence variable used in this study.

The ASR model is based in large part on the idea of self-monitoring. Self-monitoring refers to a feedback loop between self-observation and self-control and is used when there are situational cues that are guided by what is socially acceptable (Synder, 1974). Synder (1974) shows that when there are different situations, individuals will usually conform to what society thinks is acceptable or desirable, to fit into their environment.

Self-monitoring theory examines the difference between high and low self-monitors. High self-monitors are "markedly sensitive and responsive to social and interpersonal cues to situational appropriateness" while low self-monitors are "less responsive to situational and interpersonal specifications of appropriate behavior" (Snyder and Gangestad, 1982: 123). In essence, high monitors tend to take cues from others to guide them in regulating and controlling their behaviors whereas low monitors tend to be constrained and controlled by their own attitude and state of mind (Kilduff and Day, 1994). This means that high self-monitoring individuals will seek and use information that others provide to monitor and manage their self-presentation and behavior, while low self-monitoring individuals are not too concerned with self-presentation and are less likely to seek information from others to adjust their behavior or image.

The idea of self-monitoring brings to light the perception of management effectiveness. Is the manager a good fit for the company? For a leader to be perceived as effective, there must be a relationship between their cognitive behavior, the overall behavior, and the control system of the company. If an individual is said to be high in self-monitoring and continuously makes responses to conform to the organizational controls (rules) and expectations, then the process is referred to as personal self-regulation. The self-regulation process in turn includes a three-subset process that is used

to bring about the perceived fit: standard setting; discrepancy detection; and discrepancy reduction. See Figure 2.

Standard setting includes specifying different roles and strategies to perform in those specified tasks. When standard setting is accomplished, different complications may arise that can be either external or internal to the individual and can include incomplete formal control systems, multiple constituent demands, conflicts between various standards, and individual agendas (Tsui and Ashford, 1994; Tsui 1998). The adaptive self –regulation model implies that an individual must be able to reconcile his or her own interests with that of someone else or the firm in a self-monitoring process (Tsui and Ashford, 1995). Problems arise in this self-monitoring process when a person's own agenda and expectations don't match up with the other parties. Many variables such as communication, degree of demand, and clarity of an individual's own agenda may affect the standard setting process (Tsui and Ashford, 1994; 98). An individual standard setting process involves the modification of initial standards, over a period of time, using the discrepancy detection and reduction process.

Discrepancy detection is the first step used in order to reduce discrepancies. Individuals must be able to detect two types of discrepancies: those between their own and other's stands; and those relating to how they are perceived or evaluated by someone else. To detect discrepancies, an individual will need accurate information regarding expectations that someone else gives them. The more an individual knows about the expectations, then the more likely they will be able to take steps to reduce any discrepancy that may exist between the two parties. Once a discrepancy is detected, various discrepancy reducing techniques can be used to fix the discrepancy.

Control theory and self-consistency theory, serve as the basis of adaptive self-regulation, and use discrepancy reduction as a straight-forward process (Carver and Scheier, 1985). These theories say that the detection of a discrepancy motivates a person to alter his or her behavior to reduce the specific discrepancy (Carver and Scheier, 1985; Korman, 1976). The prime determinate of an individual's

18

response to a discrepancy is the individual's expectations regarding his own ability to meet the standard that is set by others (Tsui and Ashford, 1994; 105). Ideally, an individual would accomplish this by using effectiveness-oriented strategies. Effectiveness-oriented strategies are strategies that seek to reduce the gap between the standard and the attempt to attain the specific goal or standard that was previously set (Miller, 1976).

Latham and Locke (1979) found that a goal set bilaterally by a supervisor along with the employees significantly increases the level of production. This brings about the idea that a high self-monitored individual would excel in a situation where a company dictates responsibilities or objectives for individuals to meet. With a company setting goals for employees (superiors and subordinates), it can be said that a company and organizational structure and behavior also can influence the adaptive self-monitoring model.

Chang et al. (2012) examine the moderating effect self-monitoring has on the relationship between perceptions of organizational politics and organizational citizenship behaviors. They collected 139 subordinate-supervisor surveys from various business networks and concluded that self-monitoring significantly impacted the interaction between perceptions of organizational politics and predicting behavior. They concluded that high self-monitoring alleviated the negative effects of politics perceptions on organizational citizenship behavior on highly conscientious employees.

Allen et al. (2005) wanted to determine the relationship between turnover intentions and turnover behavior to help better explain why some employees can translate intentions into their behaviors and others can't. They used self-monitoring as a moderation to determine whether proactive personalities and risk aversion would be able to influence turnover inventions on an employees' overall behavior. They concluded that self-monitoring does indeed moderate the intentions-turnover link of various employees.

Tsui and Ashford (1994) identify two interpersonal variables, interpersonal power, and interpersonal trust, from the ASR model that are influential to the process. These variables are described below.

**Interpersonal Power**

Power can be taken in the context of many forms and is commonly defined as one of various properties such as individual power, organizational power, and interpersonal power (Ragins and Sundstrom, 1989).

Individual power is defined from a sociology perspective as an individual's capability to change others' behavior (Dahl, 1957) or perceived ability to influence others (Ragins and Sundstrom, 1989). Organizational power deals with the power that result when an individual has power, access and control over other people, along with information or resources which come inherently from an individual's organizational position (Mechanic, 1962). Interpersonal power from a psychological view holds that a person only has power with respect to another relationship because of specific relationships that individuals are in (Markus and Pfeffer, 1983). This would include the work relationship of a superior and subordinate.

Interpersonal power is an individual's prospective ability to have control or influence over other people (French and Raven, 1959), a definition that assumes power has to come from external and structural advantages that one individual has over another individual. An example of this power relationship in an accounting context can be a senior manager's control or influence over a staff accountant. The French and Raven (1959) topology of interpersonal power outlines specifically different sources of social power as a way in which people can have social influence.

The adaptive self-regulation model demonstrates how the influence of one individual or another depends on the overall power relationship between the two people. Prior research shows that the power

20

relationship between two parties is the first interpersonal factor that can influence adaptive self-regulation. This brings about the notion that an individual worker will not conform to a peer or subordinate as well as he/she would to a superior because of the power element. It is not believed to be true for all power relationships. For instance, Kipnis et al. (1980) show that a discrepancy reduction tactic is more likely to happen when a constituent is a worker and not the boss or person in power. Discrepancy reduction tactics should be anticipated and can be different if there are unlike power relationships between constituents. This model shows the amount of influence is contingent on individual's relationships with each other.

There are five basic sources of power presented in French and Raven (1959) model: referent; legitimate (positional); coercive; reward; and expert. Referent power refers to how an individual is admired or liked by others, allowing a superior to lead or influence a subordinate because of a subordinate's loyalty, respect or admiration for that superior. Legitimate power or positional power is derived from a position or stature that an individual has because of a position they hold within a company. Because legitimate power does not require surveillance for continued compliance, due to the subordinate accepting the superior's power, it is the desired base of power in any relationship. Coercive power is the use of negative influences such as the power to punish or a superior's ability to withhold rewards. Reward power occurs when individuals believe that someone can give a material reward for various accomplishments or uses something of value in order to entice a subordinate to accomplish a task. Since superiors typically are the ones who have both reward and coercive power, the superficial compliance and required surveillance for continued compliance is of interest to the auditing profession. Because legitimate power does not require surveillance for continued compliance, due to the subordinate accepting the superior's power it is the desired base of power in any relationship. Lastly, expert power refers to an individual's power that comes because they have a certain level of skill or expertise that an organization or individual may need.

For this study, Holzbach's attributional power index or API (Comer 1984) will measure the interpersonal power relations in an organizational environment. This scale is grounded on the French and Raven (1959) power-based model that is discussed above. The API index is a 7-point Likert-type scale that ranges from extremely inaccurate to extremely accurate. It includes 25 individual statements that can be combined within power dimensions by summing up points within each of the five dimensions of the power construct. The higher the score within the dimensions means the higher the interrelational power.

Studies also test the effect power has on the expectations of someone in power or team dynamics and performance (Joshi and Fast, 2013; Tost et al. 2013). Joshi and Fast (2013) found that people tend to identify with their role or expectation of their role much easier when led by someone in power. This can potentially lead someone to better self-monitor themselves because the understanding of the power levels. They found that infusing a role with power results in greater role identification and a better understanding of the task at hand. Tost et al. (2013) also found that power ultimately affects the leadership dynamics and team performance of a group. When a manager has too much power, it may result in verbal dominance and reduce communication and performance of an overall team. This may result because of a lack of trust or respect a subordinate may have in view of their leader that may affect the overall self-monitoring and discrepancy detection process.

Cronbach's alpha measures the internal consistency of the scale in the Comer 1984 study. The alpha value findings were consistent across power bases and companies. The alpha ranges reported are as follow: expert 0.89-0.90, reward 0.88-0.90, coercive 0.69-0.75, referent 0.75-0.90 and legitimate 0.64-0.76.

22

## Interpersonal Trust

There has been extensive research in both sociology and psychology that focuses on trust both in social groups (Zucker, 1986) and in individuals (Rutter, 1980; Dirks, 1999). Interpersonal trust is the final interpersonal variable discussed in the adaptive self-regulation model and refers to the extent of constituents or individuals trust in his/her counterpart (Zaheer et al., 1998). This can mean that the trust that is placed by an individual party that is spanned to another individual or organization. Literature has defined trust as the expectation that an individual can be counted on to fulfill certain obligations and will behave in a predictable manner while acting fairly (Zaheer et al., 1998).

There has been little research done testing interpersonal trust in an accounting setting. Seal and Vincent–Jones (1997) explored the role trust plays in how or whether trust can be created institutionally or organizationally. They further examined how trust from the company is observed and how trust and the role of accounting can enable important long-term relationships between countries. The study examines trust as both the extent of feedback received as well as the quality of feedback between two constituents or individuals.

Abrams et al. (2003) develop a list of trustworthy, organizational, relational, and individual factors managers or superiors should have in order to entice workers to promote interpersonal trust. Managerial behaviors are key to correcting problems in the workplace so that individuals can be more encouraged to work more efficiently Individuals will work harder for people they trust because they know they will receive feedback that will be beneficial. Different aspects of feedback are also differentially related to perceived performance and satisfaction when there are different levels of trust (e.g. high and low) (O'Reilly and Anderson, 1980). Because of this, accounting professionals are more likely to seek feedback directly from individuals they trust than individuals they do not. This is because they anticipate the feedback they receive would be better from individuals that they trust (Tsui and Ashford, 1994). Tsui and Ashford (1994) theorize that information should be more accurate through a

23

high interpersonal trust relationship and these high interpersonal trust relations can positively affect an individual's perception of their boss's leadership abilities (Sgro et al., 1980).

Vigoda-Gadot and Talmud (2010) also test trust and various social supports to determine the effect they have on the relationship between organizational politics and different job outcomes. They found that negative perceived organizational politics are minimized when trust and social support are prominent in an organization. If a company has bad organizational politics, or is highly political, then an employee may have a difficult time accomplishing job tasks.

### PERCEPTIONS OF ORGANIZATIONAL POLITICS

Although perceived organizational politics has been discussed frequently in the literature, no common definition has been generally accepted and little has been discovered on the personal and situational factors that influence employees' perceptions of organizational politics (POPS) (Ferris and Kacmar, 1992; Bozeman et al. 2001). Kacmar and Ferris (1991) describe perceptions of organizational politics as an individual's observations of others' self-interested behaviors. As mentioned above, currently the literature is divided on a generally accepted definition of POPS. Leaders or superiors may seek feedback in an inconsistent manner by seeking various types of feedback (positive or negative) at the without thinking of what other people though should have been done.

Wayne et al. (2002) explained that treatment by the organization can contribute to an employee's or subordinate's perception of the management's underlying motives about those treatments. If an organization is willing to give positive rewards such as bonuses and vacation time, then an employee will perceive that positively and work harder to garner those rewards. It shows that positive discretionary activities shown by the organization that have direct benefit to the employee can be assessed or thought of by the employee as the organization caring about them and their overall well-being (Esienberger et al., 1990).

24

An example of organizational politics includes providing different resources to individuals in the organization who support one's agenda and withholding those resources to the individuals who do not. Another example of organizational politics is giving raises to subordinates who are "yes men" rather than those who ask questions and question decisions. Sabotaging the work efforts of others because they are not in line with one's congruent goals is also a form of organizational politics (Hochwarter et al., 2000). Instead of this being an objective reality, research shows that organizational politics is perceived subjectively by employees of the organization they work for (Ferris et al., 1989; Ferris et al., 2002, Miller and Nicols, 2008). Research shows (e.g., Valle and Perrewe, 2000; Kacmar et al., 1999; Ferris et al., 1996) that there is a focus on POPS, and this study will follow the same guidelines by examining the negative definition of perceptions of organizational behavior discussed above.

Person-organization fit is how the individual and organizations' values are congruent or fit. Person-organization fit has three components. First, there is the initial match of employee and employer. Secondly, there is the socialization of that employee into the organization, which is how organizational values influence individual values over time. Third, there are the consequent attitudes and behaviors (Chatman, 1991).

Prior research shows that feedback, job autonomy, and skill variety all have significant explanation on individuals' POP's (Ferris and Kacmar, 1992). Welsh and Slusher (1986) also find that there is an increase in political behavior when centralization or hierarchy of an organization increases. Research also finds that individuals are able to perform better overall, when their values are matched with the values of the entire organization (Schneider, 1987).

POP's are subject to others' political activities, such as favoritism, suppression of competing entities, and the manipulation of organizational policies (Kacmar et al., 1999). Because of this, it is believed that if there is a higher level of organizational politics then there may be more negative outcomes such as individuals' lower perceptions of leadership and performance in their bosses.

Prior research found that higher levels of perceived politics are more associated with dissatisfied employees (Christiansen et al., 1997). Parker et al. (1995) also determined that there is lower employee satisfaction and an increased number of evaluations from employees showing ineffective management when an organization has a highly political climate. Huang et al. (2009) found a significant negative relationship between job satisfaction and POP's and a positive relationship between an individual's turnover intention and organizational politics. This can be caused because perceptions of organizational politics usually cause conflict in an organization as political behavior is perceived as selfish and for one's own benefit (Huang et al., 2003; Vigoda, 2000).

Yazici (2009) investigated whether perceived organizational politics correlated with overall business performance by testing project management maturity in different employees. She found that perceived organizational politics did not relate to project management maturity, but it did relate to overall business performance. This is important because the correlation can indicate that organizational politics enhances the relationship between performance and other variables. Vigoda-Gadot and Talmud (2010) also tested to see if there was a difference in perceived employees' performance and organizational politics in both the public and private sector. They concluded that political perceptions were much higher in the public sector than the private sector, which may result in employee's performance decreasing because of the perception of environmental politics.

Sosik and Dinger (2007) also used organizational politics as a moderating interaction effect to determine whether there was a relationship between a superior's leadership style and the vision content of the company. Sosik and Dinger placed 183 managers in a 14-week leadership development course and had 809 subordinates provide ratings on their leadership styles. They concluded that organizational politics positively affected the relationship between leadership style and vision content, helping managers change leadership to suit the needs of the company's vision or outcomes.

26

The purpose of this research study is to test a model that combines aspects of both the adaptive self-regulation model and the perceptions of the organizational politics construct model. Self-monitoring is a key component of the ASR model, and this study attempts to determine if it helps moderate or enhance the relationship between power and trust (interpersonal variables) with the subordinates perception on leadership and performance. The model predicts that the interpersonal antecedents of interest should have a negative effect on the individual's perception of organizational politics. As mentioned above, perceptions of organizational politics is most often defined as the degree to which an individual can view his or her work environment as political and therefore deemed as unjust or unfair (Vigoda, 2000). Early studies, such as Gandz and Murray (1980) and Christiansen et al. (1997), found that higher levels of perceived politics were associated with more dissatisfied employees. Perceptions of organizational politics are also found to be negative or cause conflict in the workplace because of unduly self-interested behavior (Huang et al., 2003; Vigoda, 2000; Kacmar et al., 1999). This means that subordinate accountants who have high interpersonal levels of trust with their superior should perceive organizational politics to be low and justly fair. Further, subordinates who perceive their superiors to exhibit sufficient use of power, and understand the relationship of power, should rate their perception on organizational politics low. Listed below are the hypotheses that correspond with the suggested model:

H1a: Subordinate accountants who have high trust relationships with their superior will perceive organizational politics to be low

H1b: Subordinate accountants who have high trust relationships with their superior will perceive their superior's leadership ability to be high

H1c: Subordinate accountants who have high trust relationships with their superior will perceive their superior's performance to be high

H1d: Subordinate accountants who have high trust relationships with their superior will perceive their superior's self-monitoring to be high

H2a: Subordinate accountants who have good power relationships with their superior will perceive organizational politics to be low

H2b: Subordinate accountants who have good power relationships with their superior will perceive their superior's leadership ability to be high

27

H2c:  Subordinate accountants who have good power relationships with their superior will perceive their superior's performance to be high
H2d:  Subordinate accountants who have good power relationships with their superior will perceive their superior's self-monitoring to be high

Many studies consider the adaptive self-regulation framework as additional support for theoretical models to test superior/subordinate relationships (Brett et al., 1999; Valcour, 2002). Becker et al. (2002) names self-monitoring, a key component of ASR, as a test variable that would be beneficial in the testing of this framework and it will be the personal antecedent of interest for this study. Based on prior research discussed in above, it is believed that a subordinate's perception of organizational politics will be different depending on whether the individual is a high or low self-monitor. High self-monitoring individuals should be able to better take cues from their superior or organizational environment and better adapt those cues, which ultimately would give them an advantage in perceiving the work environment or their superior as less threatening. This should ultimately lead to a high self-monitor perceiving organizational politics lower than their low self-monitoring counterparts because they feel less threatened. Low self-monitors on the other hand would be less aware of their environment and can ultimately lead them to be less aware of negative political environments in the work place.

Barrick et al. (2005) uses self-monitoring as a moderating variable to show an enhancement of high relationships in personality traits. For the purpose of this study, self-monitoring will be used in the same manner:

H3a:  Subordinate accountants who have good power relationships with their superior and are moderated by high self-monitoring will perceive their superior's leadership ability to be high
H3b:  Subordinate accountants who have good power relationships with their superior and are moderated by high self-monitoring will perceive their superior's performance high
H4a:  Subordinate accountants who have high trust relationships with their superior and are moderated by perception of organizational politics will perceive their superior's leadership ability to be high
H4b:  Subordinate accountants who have high trust relationships with their superior and are moderated by perceptions of organizational politics will perceive their superior's performance high

# IV. RESEARCH DESIGN AND METHODOLOGY

## DESIGN

This study will be an Internet-based survey study using professional accountants from across the United States. An Internet-based survey will be used because prior research shows that Internet surveys yield a greater level of completeness and response speed than mailed surveys (Truell et al., 2002). The purpose of this study is to determine if self-monitoring (a component of adaptive self-regulation) and organizational politics moderate interpersonal (power and trust) and certain job variables (feedback and hierarchy) on the perceived performance and leadership ability of superiors by their subordinates. I will test my hypotheses by using multiple linear regressions. This will allow me to quantify the effect the moderating variables (self-monitoring and organizational politics) have on any causal relationship between the independent variables (interpersonal and job) and dependent variables (performance and leadership). Participants will be asked to complete the Internet survey asking questions related to one of the eight constructs tested in this study. A link with the survey will be emailed to participants. In addition, they will be asked several demographic questions, including level of experience, level of education and ethnicity. Instructions will be given and consent obtained prior to beginning the survey. See Appendix A for the instrument.

## PARTICIPANTS

Sample collection will be from across the United States and will consist of professional accountants. Participants will be solicited via email and will be asked to fill out the Internet-based survey containing questions pertaining to the eight constructs. Again, these constructs are: self-monitoring (adaptive self-regulation); power; trust; feedback; hierarchy; POP's; perceived performance; and perceived leadership.

Two independent variables (power, interpersonal trust) are included in this study. These constructs will be measured using 7-point Likert-type scale. These constructs were chosen because of their past proven reliability in prior research.

**Power**

In this study, the Holzbach's Attributional Power Index (API) adapted by Comer (1984) measured interpersonal power relations in an organization. The scale is predicated on the French and Raven (1959) power base model. The API has 25 questions that measure individual responses, and is scored on a 7-point Likert type scale ranging from "Extremely Inaccurate" to "Extremely Accurate." Power indices are formed by summing up the points from the five power dimensions, which consist of five questions each. The higher the score within the dimension the higher that type of interrelational power is perceived by the subordinate on the part of the superior. In the Comer (1984) study, the Cronbach's alpha measure of internal consistency shows consistency across power bases and companies.

**Trust**

This study uses a modified version of the Kumar et al. (1995) scale used in de Ruyter and Wetzels (1999). de Ruyter and Wetzels (1999) use a 10-item version that was preferred over both the original Kumar et al. (1995) scale and the oft-used Interpersonal Trust Scale (Rotter 1967). de Ruyter and Wetzels (1999) is used because it is shorter and requires less time to complete, and the construct measurement is appropriate for this study. It measures trust within working relationships as opposed to relationships outside the workplace. Trust between employees within a workplace is associated with a sense of integrity, a reduction of uncertainty, and a tendency toward the desire to maintain the relationship (de Ruyter and Wetzels; 1999; 60). Responses range from "Strongly Disagree" to "Strongly Agree" on a 7-point Likert-type scale.

30

The following describe the dependent variables used in this study.

## Perceived Performance

Two dependent variables will be used in this study. Perceived performance will be the first dependent variable. It will be measured by using the Reputation Exceptional Effectiveness (REE) scale which was introduced and developed by Tsui (1984). The REE scale was chosen because Tsui (1984) found internal consistency reliability estimates of 0.75, 0.87 and 0.86 for self, superiors, subordinates and peers for judgments of the subordinate's expectation of a leader's overall effectiveness. This scale was further tested and validated through the work of Tsui et al. (1995) and Ashford and Tsui (1991). Questions were in the form of a 7-point Likert-type scale with responses that ranged from "Not at all" to "Entirely."

## Perceived Leadership

Perceived leadership ability will be the second dependent variable. The Global Transformational Leadership scale is used because it provides a range of different behaviors within the leadership dimension. Transformational leadership was used as the measure of perceived leadership ability because it has many positive effects on various organizational characteristics such as trust, commitment, team-efficacy, and self-efficacy (Arnold et al., 2001) that are important in this study. Research also shows that initiating structure and consideration, the two leader behavior constructs that have been previously tested in accounting, are forms of transformational leadership (Pratt and Jiambalvo, 1991, 1982; Jiambalvo and Pratt, 1982).

Carless et al. (2000) used The Global Transformational Leadership (GTL) scale to measure a broad range of transformational leadership behaviors. Studies that utilized the GTL show one underlying dimension and reliability and validity measures at least as good if not better than the more commonly

31

used measures of transformational leadership such as the Multifactor Leadership Questionnaire (MLQ; Avolio et al., 1995), and the Leadership Practices Inventory (LPI; Kouzes and Posner, 1990).

The GTL is a seven-item scale that is answered on a 7-point Likert-type scale ranging from "Very False" to "Very True." The higher the score reported by the respondent, the greater the subordinate perceives his or her superior's leadership ability.

<div align="center">

**MODERATING VARIABLES**

</div>

The following section will describe the moderating variables.

**Self-Monitoring**

Two moderating variables are used in this study. Self-monitoring is measured using the Lennox and Wolfe's (1984) Revised Self-Monitoring Scale that has been modified by O'Cass (2000). The Lennox and Wolfe's (1984) scale was used for this study because it had a more defined definition of self-monitoring instead of a more broad component as other constructs. Lennox and Wolfe (1984) defines self-monitoring as the ability to modify self-presentation and sensitivity to the expressive behaviors of others, which this scale emphasizes.

There are more popular scales such as Snyder (1974) that is more reflective of the forte of high self-monitoring individuals (Lennox and Wolfe, 1984). Snyder (1984) was not chosen because of criticisms and because a more developed and efficient validated scale exists that better fits this study. Snyder (1984) was criticized for his scale because of the length and time of the instrument (Lennox and Wolfe, 1984).

The Lennox and Wolfe (1984) scale was created over a series of different studies. Factor analysis was conducted on Snyder's original self-monitoring scale to group the items to measure the construct done by Lennox and Wolfe (1984). Lennox and Wolfe (1984) did a confirmatory factor analysis on the individual questions of Snyder's self-monitoring scale. Because of the length of Snyder's scale, they

32

were able to group the items through the eigenvalues to determine which items represented what variables of the scale. Once this was done, they used the Cronbach's alpha to determine if any variable did not represent the variable being tested. Low Cronbach's alpha questions were deleted to shorten the scale into a much more manageable instrument.

**Perception of Organizational Politics**

For this study, Perception of Organizational Politics is measured using the Perception of Organizational Politics Scale (POP's) adapted by Kacmar and Ferris (1991). POP's is a three-factor, 12-item scale that consists of general political behavior (six items), going along to get along (four items), and pay and promotion (two items). POP's has been tested by Vigoda (2000), Kacmar et al. (1999) and Kacmar and Carlson (1997) and all found consistent results. Vigoda (2000) found reliability of 0.77 and Kacmar and Ferris (1991) found reliability of 0.87 respectively.

## PROCEDURES

This study will be conducted using a self-developed instrument based on scales used in prior research in various disciplines. The scales are validated in prior research. Participants will begin the study by reading and responding to an informed consent form that will indicate the rules and reasons for the study. Participants will be solicited via email and will be asked to complete the survey on a voluntary basis. Once all directions and procedures are read, they will electronically sign the informed consent form by typing in their name in the designated box. Participants will then be asked to answer 7-point Likert-type questions related to one of the eight constructs discussed in the above sections. Completion of the survey should take approximately 25 minutes. Once all construct questions are answered, participants will be asked to answer several demographic questions as well. The data from the surveys will then be analyzed and tested in accordance with my hypotheses. Internal Review Board (IRB) approval has been obtained in advance for this study.

# V: RESULTS

## SAMPLE

The survey instrument was sent using Qualitrics, an online surveying tool, which was sent out to professional accountants all over North America. All the online respondents finished within a 24-hour period. A total of 160 surveys were sent out with 126 responses, giving a 78.75% response rate. The samples excludes six responses due to incomplete instruments.

The final sample was consisted of 120 participants, with 51 (42.5%) males and 69 (57.5%) females. Other descriptive statistics of the sample population and measurement indicators appear in Table 1. The average age of the subjects is approximately 30 years, and each subject has an average work experience of approximately 8 years. Each subject surveyed was working in the accounting profession with at least a Bachelor's degree, while approximately 48% of the subjects held a Master's degree. The subjects maintained an average of approximately 3 years of public accounting experience.

## Table 1: Descriptive Statistics

| Variables | N | Mean | SD | Min | Max |
|---|---|---|---|---|---|
| Age (in years) | 120 | 30.225 | 7.3031 | 21 | 54 |
| Level of Education | 120 | 2.5 | 0.51856 | 2 | 4 |
| Years of Work Experience | 120 | 7.60125 | 6.86436 | 0.5 | 29 |

Age is measured in the number of years; Level of Education is measured by highest level of education completed (1=Associates, 2= Bachelors, 3= Masters, 4= Ph.D.); Years of work experience is defined as the number of years they have been working in an Accounting profession.

## RESULTS

For this study, two constructs were hypothesized to affect subordinate accountants' perceptions of their superiors' leadership ability and performance. These constructs were moderated by self-

monitoring and perceptions of organizational politics. The two constructs are subordinate-superior power relationships, subordinate superior trust relationships.

For the analysis, regressions and a Cronbach's alpha were computed to help determine reliability of the constructs. The following regressions were used to help test the hypotheses.

*Perceived Leadership = $B_1$ (Age) + $B_2$ (Gender) + $B_3$ (Education (Bachelor-Master)) + $B4$ (Education (Master-Phd)) + $B_5$ (Years of Work Experience) + $B_6$ (Self-monitoring) + $B_7$ (Power) + $B_8$ (Trust) + $B_9$ (Perception of Organizational Politics (POPs)) + $B_{10}$ (Trust \* POPs) + $B_{11}$ (Power \* Pops) + $B_{12}$ (Trust \* Self -monitoring) + $B_{13}$ (Power \* Self-monitoring)*

*Perceived Performance = $B_1$ (Age) + $B_2$ (Gender) + $B_3$ (Education (Bachelor-Master)) + $B_4$ (Education (Master-Phd)) + $B_5$ (Years of Work Experience) + $B_6$ (Self-monitoring) + $B_7$ (Power) + $B_8$ (Trust) + $B_9$ (Perception of Organizational Politics (POPs)) + $B_{10}$ (Trust \* POPs) + $B_{11}$ (Power \* Pops) + $B_{12}$ (Trust \* Self -monitoring) + $B_{13}$ (Power \* Self-monitoring)*

These construct's Cronbach's alpha were compared to prior research to further validate the reliability of the construct.

. The Pearson's correlation coefficients for the variables appear in Table 2.

Table 2: Pearson Correlation Matrix

|  | PE | LE | POP | SM | TR | PR |
|---|---|---|---|---|---|---|
| **Performance** | 1.0000 | | | | | |
| **Leadership** | 0.3809 | 1.0000 | | | | |
| **Per of Politics** | 0.1409 | -0.2590 | 1.0000 | | | |
| **Self-Monitor** | 0.1225 | -0.2257 | -0.1287 | 1.0000 | | |
| **Trust** | -0.1062 | 0.6826 | 0.1171 | 0.1213 | 1.0000 | |
| **Power** | 0.1815 | 0.2786 | 0.0544 | 0.1008 | 0.1312 | 1.0000 |

The Pearson Correlation Matrix reveals medium correlation between leadership and performance with a positive correlation of .3809 and a high correlation between trust and leadership with a positive correlation of .6826. All other correlations revealed a low correlation coefficient meaning uncertainty in the relationship. The addition of more variables may increase the correlation.

## RELIABILITY TESTING

To test the reliability of the instrument, a Cronbach's alpha was run for each construct and each question for the construct. Consistent with Lennox and Wolfe (1984), each Cronbach's alpha component was tested to determine if all questions represent the variable being tested.

The results of this study reported an overall Cronbach's alpha of .89217 for perceived performance. Three questions are included in this construct with Cronbach's alphas ranging from .8887-.8988. Acceptable Cronbach alpha sranges from 0.8 to 0.9 as good and greater than 0.9 as excellent. These results are consistent with Tsui and Ashford (1984) who reported internal consistency reliabilities of 0.87 and 0.86 for superiors and subordinates respectively.

The Cronbach alpha reported for perceived leadership for this study was 0.88829. Perceived leadership was made up of seven questions. The seven questions Cronbach alphas ranged from .8877 to .8887 all within the acceptable range. Carless et al. (2000) reported a Cronbach alpha of 0.93 which is consistent with these findings.

Self-monitoring was measured using the Lennox and Wolfe's (1984) scale as mentioned above. Self-monitoring generates an overall Cronbach's alpha of 0.89398 better than the acceptable alpha of .75. There were 12 questions that made up the self-monitoring variable ranging in values of 0.89 to 0.90.

Perceptions of organizational politics generate a Cronbach alpha of 0.89, which is consistent with Kacmar and Ferris (1991) who reported a reliability of 0.88.

The interpersonal power variable based on Comer (1984) API index which measured 25 individual responses. In the Comer (1984) study, the alpha values show consistency across power bases and companies ranging from 0.89-0.9. For this study, the 25 individual responses ranged from .8873 to .8943 with an overall Cronbach's alpha of .89088, consistent with prior research.

The trust variable was based on the modified Kumar et al. (1995) scaled used by de Ruyter and Wetzels (1999) 10 item scale. The Cronbach's alpha reported for this study resulted in a 0.89 with the items ranging from 0.88 to .89.

The following section explains the analysis used for each hypothesis tested.

### HYPOTHESIS TESTING

To test Hypothesis 1a, 1d, 2a, and 2d, a Pearson Correlation was used to determine the strength of the linear relationship between trust and perceived organizational politics.

*H1a: Subordinate accountants who have high trust relationships with their superior will perceive organizational politics to be low.*

According to the Pearson Correlation results reported in Table 2, the relationship between accountants with high trust relationships and perceived organizational politics at a low level yielded a result of .1171. This indicates that there is a weak or non-existent relationship between trust and perceptions of organizational politics. After further analysis, this could be a result of the limited sample size in the study.

*H1d: Subordinate accountants who have high trust relationships with their superior will perceive their superior's self-monitoring to be high.*

*H2a: Subordinate accountants who have good power relationships with their superior will perceive organizational politics to be low.*

37

*H2d: Subordinate accountants who have good power relationships with their superior will perceive their superior's self-monitoring to be high.*

The Pearson correlation coefficient between accountants with high trust relationships and self-monitoring also resulted in .1213. This also indicates an insignificant relationship between both variables. The Pearson Correlation coefficient between power and perceptions of organizational politics resulted in.0544 in the relationship between power and perceptions of organizational politics, and a .1008 between power and self-monitoring. Overall, the results fail to reject each of the four hypotheses, which suggest limited correlation and relationship between the variables.

## REGRESSION TESTS

The results for H1b, H2b, H3a, and H4a appearin Table 3.

| Table 3: Regression Analysis Leadership | | | |
|---|---|---|---|
| | | | |
| **Variable** | **Coefficient I.D.** | **Coefficient Value** | **t-statistic** |
| Intercept | $B_0$ | 0.9954 | 1.13 |
| Age | $B_1$ | -0.0666 | -3.62*** |
| Gender | $B_2$ | -0.0664 | -0.98 |
| Education (Bachelor-Master) | $B_3$ | -0.0707 | -0.55 |
| Education (Master-PhD) | $B_4$ | 0.56879 | 0.77 |
| Years Work Experience | $B_5$ | 0.04619 | 2.27* |
| Self-Monitoring | $B_6$ | -0.2419 | -2.32* |
| Power | $B_7$ | 0.49837 | 4.61*** |
| Trust | $B_8$ | 0.96041 | 10.52*** |
| Percep of Organizational | $B_9$ | -0.1162 | -1.25 |
| Trust * POP | $B_{10}$ | -0.1112 | -0.9 |
| Power * POP | $B_{11}$ | 0.02536 | 0.15 |
| Trust * Self-Monitoring | $B_{12}$ | -0.1469 | -1.07 |
| Power * Self-Monitoring | $B_{13}$ | 0.28261 | 1.78 |

Gender (male =1, zero otherwise);  * $p < .10$, **$p < .05$, ***$p < .001$;

The results revealed the expected positive relationship between trust and perceived leadership ($B_8$), with a t-statistic of 10.52 ($p < .001$). This indicates that the trust influences the perception of leadership ability. There is also a positive relationship between power and perceived leadership ($B_7$), with a t-statistic of 4.61, which is significant at less than the .001 level. This suggests that power influences leadership ability.

Table 4 shows the regression analysis for perceived performance.

| Table 4: Regression Analysis Performance | | | |
|---|---|---|---|
| | | | |
| Variable | Coefficient I.D. | Coefficient Value | t-statistic |
| Intercept | $B_0$ | 0.8946 | 1.04 |
| Age | $B_1$ | -0.0156 | -0.87 |
| Gender | $B_2$ | -0.1737 | -2.61* |
| Education (Bachelor-Master) | $B_3$ | -0.1756 | -1.39 |
| Education (Master-PhD) | $B_4$ | -0.0398 | -0.06 |
| Years Work Experience | $B_5$ | 0.00802 | 0.4 |
| Self-Monitoring | $B_6$ | 0.06509 | 0.64 |
| Power | $B_7$ | 0.44795 | 4.24*** |
| Trust | $B_8$ | 0.25521 | 2.86*** |
| Percep of Organizational | $B_9$ | 0.09993 | 1.1 |
| Trust * POP | $B_{10}$ | -0.2512 | -2.08* |
| Power * POP | $B_{11}$ | 0.18552 | 1.14 |
| Trust * Self-Monitoring | $B_{12}$ | -0.2577 | -1.93 |
| Power * Self-Monitoring | $B_{13}$ | 0.09757 | 0.63 |

\* $p <.10$, \*\*$p <.05$, \*\*\*$p <.001$;

The coefficient for trust ($B_8$) is 0.255, which is statistically significant at less than the .001 level. This indicates that subordinates who trust their boss perceive their superiors' performance to be better. This is important because this demonstrates the relationship between a subordinate and superior to affect outcome goals of the company. By having good relationships and pinpointing positive factors in the relationship, we can come up with trainings to help accountants stay at their job longer. The coefficient

for power ($B_7$) is 0.448, which is statistically significant at less than the .001 level as well. This indicates that power influences the perception of a superior's performance.

The coefficient for trust moderated by perceptions of organizational politics ($B_{10}$) is -0.2512 which is statistically significant at less than the .10 level. For H4b, the relationship between trust moderated by perceptions of organizational politics was negatively statistically significant, with a t-statistic of -2.08 ($p < .10$). This indicates that a subordinate who views that their trust is affected by the conditions and desires of a company will perceive the performance of their superiors to be negative. So if a company tries to influence or manipulate your trust in employees, then they will view their superiors' performance to be negative, because of that initial influence. The moderating effect of self-monitoring on power, was not significant with a t-statistic of .09757.

## VI: CONCLUSION

In summary, organizational, interpersonal and personal variables can all be deemed to be important in the adaptive self-regulation model in terms of a subordinates' perception on their superior's leadership and performance. An effective leader or manager can recognize when they must adjust behavior, or self-regulate, to make a team more effective or efficient. This holds true not only in business companies, but also in accounting teams and employment as well. In any business field, but specifically accounting, an organization or plan for the company cannot pre-specify how a manager should act in certain situations. Thus an employee must self-regulate their own behavior and control it to perform better. This was one of the main reasons for this dissertation.

Prior research in the effect managers have has shown role-fulfillment as a relevant variable (Ashford and Cummings, 1983; Ashford, 1986). One of the models examined in this study, the adaptive self-regulation model, demonstrates how managers must go through the self-regulation process that all individuals engage in, in order to fulfill the various roles they hold for the company (Tsui and Ashford,

1994). In doing so the model identified possibly variables such as the perceptions of others that may contribute to the self-regulation process.

This study contributes to literature in a couple of ways. First, it combines two previous models the adaptive self-regulation model (Tsui and Ashford, 1994) and the perceptions of organizational politics (Kacmar, 1999). As mentioned above, Tsui and Ashford (1994) identified possible perception variables that may help the self-regulation process. This study has incorporated perceptions of organizational politics as a moderating variable to determine whether the relationship between trust, power, leadership and performance is enhanced. This study also uses self-monitoring as a moderating variable, in the self-regulation process as well, not as an independent variable done by the original model. This study also applies the Adaptive Self-Regulation Model into an accounting profession context including the two moderating variables, which has never been done before. The results of this study, which investigates working accounting professionals work lives, support some of the hypothesized relationships that were discussed throughout the paper. The ultimate goal of these findings is to provide the accounting profession a way to better train managers and staff, better place employees, and to better select the type of employee desired to maximize job performance as a whole (Vigoda, 2000; Chatman, 1991). This may help to alleviate some of the turnover that the profession experiences quite often.

As with any study, this study has a number of limitations. One of the main limitations was the size of the sample that was applied. It was extremely difficult to get professional accountants to fill out a survey. Because of the number of variables being tested, the sample size seemed to be sufficient for this round of testing.

Another major limitation for this study was examining societal affects simultaneously. Although tests were run to determine whether common method variance bias existed, it is hard to fully examine the complexities of a work environment, let alone an accounting work environment specifically. While

the adaptive self-regulation model is one of the best ways to evaluate process from different perspectives, there are still many diverse changing interactions that are not always constant in different relationships.

Third, not all participants completed the survey. It is difficult to control a survey and make all participants complete the instrument before logging off. Because the participants were able to do it online without a controlled environment, it was difficult to determine whether these participants were distracted by other tasks or other individuals. A second survey was sent to determine if there was any significant difference between respondent responses, and none were found.

This study leaves open the possibility for a lot of future research. In the initial instrument, many other personal and inter-personal constructs were tested as well. Narrowing down the various personal variables that significantly affect perceptions on leadership and performance can influence a business approach to employee training. By incorporating other variables such as feedback, conflict and communication, corporations may be better able to place their employees in the area they seem fit for them.

The future of this research is also dependent on how managers or leaders are able to resolve conflicting demands from various people. This dissertation examines a subordinates' perception on one boss. Unfortunately in the real world, bosses have multiple perceptions they must account for. The size of the group that an individual manages likely will be a major factor in perception of performance and leadership. If it would be possible to sample complete teams that work directly with the same manager in the same situation, such as an audit team, these results would be much more beneficial. This would allow for researchers to directly compare a panel's perception on their leader's performance or leadership ability with that of their own self-assessment. This can potentially lead to one knowing what works and what does not work in high stressed accounting situations.

These are just a few of the future research possibilities that this study can potentially lead to. With these possibilities, there is the potential to contribute significantly to other areas of research in the accounting profession.
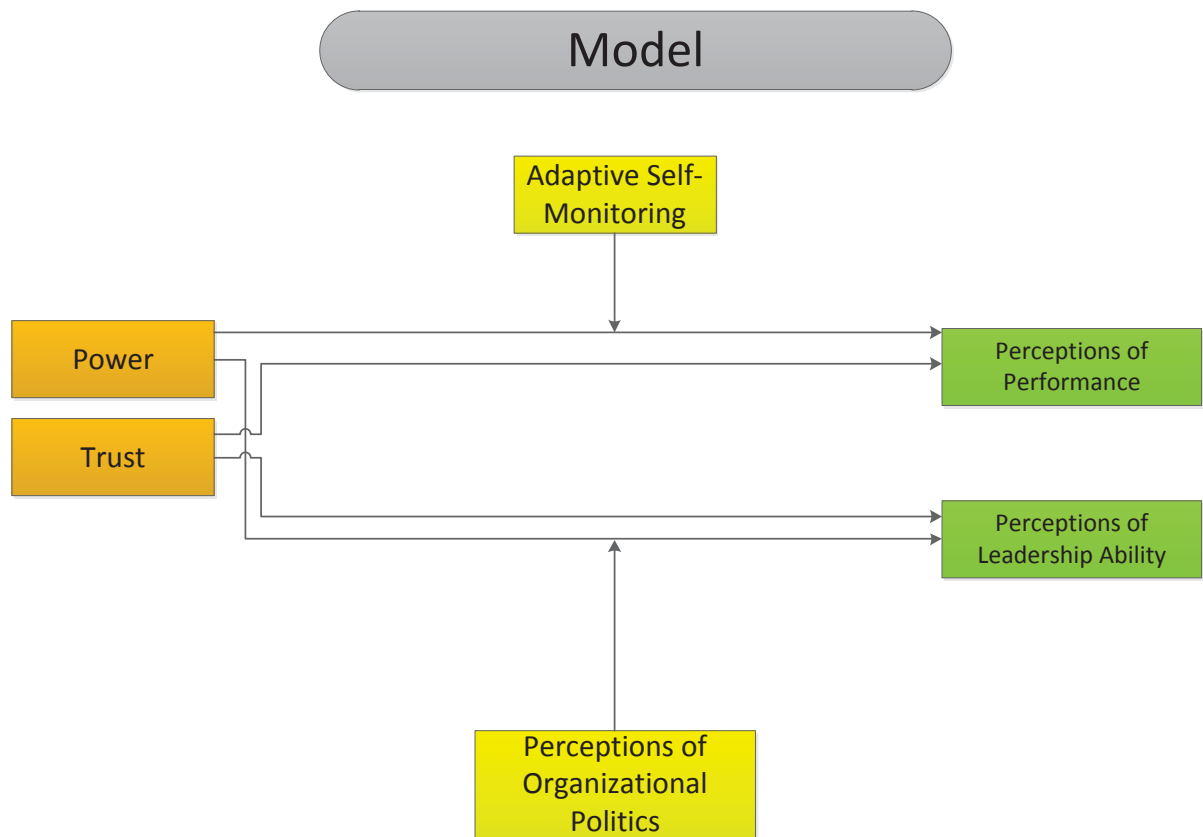
Figure 1: Theoretical Model
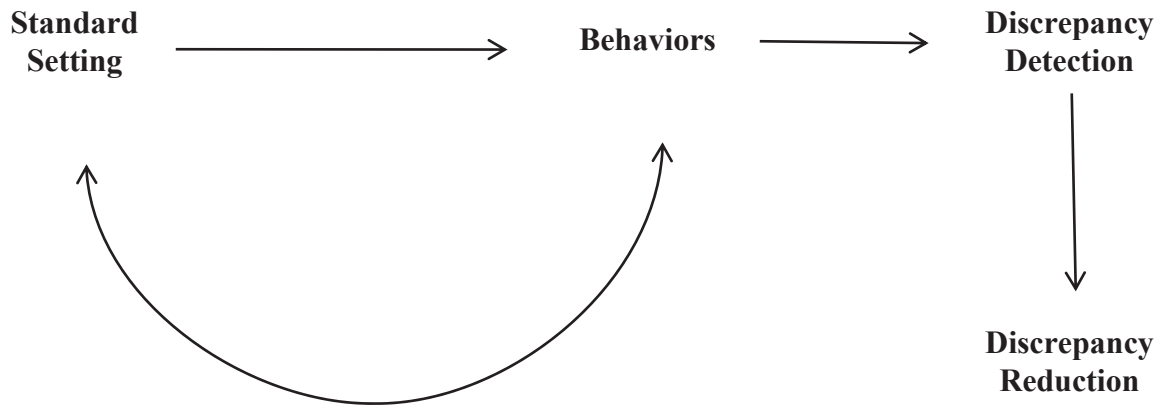
Figure 2: Adaptive Self-Regulation Framework

# REFERENCES

Abrams, Lisa C., Cross, Rob, Lesser, Eric, & Levin, Daniel Z. (2003). Nurturing Interpersonal Trust in Knowledge-Sharing Networks. *The Academy of Management Executive (1993-2005), 17*(4, Building Effective Networks), pp. 64-77.

Allen, Tammy D., Day, Rachel , & Lentz, Elizabeth. (2005). The role of interpersonal comfort in mentoring relationships. *Journal of Career Development, 31*(3), 155-169.

Arnold, Kara A., Barling, Julian, & Kelloway, Kevin. (2001). Transformational leadership or the iron cage: which predicts trust, commitment and team efficacy? *, 22*(7), 315-320.

Ashford, Susan J. (1986). Feedback-Seeking in Individual Adaptation: A Resource Perspective. *The Academy of Management Journal, 29*(3), pp. 465-487.

Ashford, Susan J., & Cummings, L. L. (1983). Feedback as an individual resource: Personal strategies of creating information. *Organizational behavior and human performance, 32*(3), 370-398. doi: 10.1016/0030-5073(83)90156-3

Ashford, Susan J., & Tsui, Anne S. (1991). Self-Regulation for Managerial Effectiveness: The Role of Active Feedback Seeking. *The Academy of Management Journal, 34*(2), pp. 251-280.

Ashford, Susan J. Cummings L. L. (1985). Proactive feedback seeking: The instrumental use of the information environment. *Journal of Occupational Psychology, 58*(1), 67-79.

Atwater, LeanneRoush PaulFischthal Allison. (1995). The Influence of Upward Feedback on Self- and Follower Ratings of Leadership. *Personnel Psychology, 48*(1), 35-59.

Avolio, B., Bass, B., & Jung, D. I. (1995). *MLQ Multifactor leadershpi questionnaire: Technical Report*. Palo Alto, CA: Mind Garden.

Bandura, Albert. (1997). *Self-efficacy: The exercise of control*. New York, NY: W.H. Freemand and Company.

Barrick, Murray R. , Parks, Laura, & Mount, Michael K. (2005). Self-Monitoring as a Moderator of the Relationships between Personality Traits and Performance. *Personnel Psychology, 58*(3), 745-767. doi: 10.1111/j.1744-6570.2005.00716.x

Becker, Jeffrey, Ayman, Roya, & Korabik, Karen. (2002). Discrepancies in Self/Subordinates' Perceptions of Leadership Behavior. *Group & Organization Management, 27*(2), 226-244. doi: 10.1177/10501102027002004

Bozeman, Dennis P., Hochwarier, Wayne A., Perrewe, Pamela L., & Brymer, Robert A. (2001). Organizational Politics, Perceived Control, and Work Outcomes: Boundary Conditions on the Effects of Politics1. *Journal of Applied Social Psychology, 31*(3), 486-503. doi: 10.1111/j.1559-1816.2001.tb02052.x

Brett, Joan F., Northcraft, Gregory B., & Pinkley, Robin L. (1999). Stairways to Heaven: An Interlocking Self-Regulation Model of Negotiation. *The Academy of Management Review, 24*(3), pp. 435-451.

Brundage, H, & Koziel, M. (2010). Retaining top talent still a requirement for firms. *Journal of Accountancy, 209*(5), 38-44.

Carless, Sally A., Wearing, Alexander J., & Leon, Mann. (2000). A Short Measure of Transformational Leadership. *Journal of Business and Psychology, 14*(3), pp. 389-405.

Carver, C. S., & Scheier, M. F. . (1985). *Self-consciousness, expectancies, and the coping process*. Hillsdale, NJ.

Chang, Chu-Hsiang, Rosen, Christopher C., Siemieniec, Gina M., & Johnson, Russell E. (2012). Perceptions of organizational politics and employee citizenship behaviors: Conscientiousness and self-monitoring as moderators. *Journal of Business and Psychology, 27*(4), 395-406.

Chatman, Jennifer A. (1989). Matching People and Organizations: Selection and Socialization in Public Accounting Firms. *Administrative Science Quarterly, 36*(3), 459-484.

Christiansen, Neil, Villanova, Peter, & Mikulay, Shawn. (1997). Political influence compatibility: fitting the person to the climate. *Journal of Organizational Behavior, 18*(6), 709-730.

Comer, James M. (1984). A Psychometric Assessment of a Measure of Sales Representatives' Power Perceptions. *Journal of Marketing Research, 21*(2), pp. 221-225.

Craig, S. Bartholomew, & Gustafson, Sigrid B. (1998). Perceived leader integrity scale: An instrument for assessing employee perceptions of leader integrity. *The Leadership Quarterly, 9*(2), 127-145.

Dahl, Robert A. (1957). The Concept of Power. *Behavioral Science, 2*(3), 201.

de Ruyter, Ko, & Wetzels, Martin. (1999). Commitment in auditor–client relationships: antecedents and consequences. *Accounting, Organizations and Society, 24*(1), 57-75.

Dirks, Kurt T. (1999). The effects of interpersonal trust on work group performance. *Journal of Applied Psychology, 84*(3), 445-455. doi: 10.1037/0021-9010.84.3.445

Donnelly, David P., Quirin, Jeffrey J., & O'Bryan, David. (2003). Auditor Acceptance of Dysfunctional Audit Behavior: An Explanatory Model Using Auditors' Personal Characteristics. *Behavioral Research in Accounting, 15*, 87.

Eisenberger, Robert, Fasolo, Peter, & Davis-LaMastro, Valerie. (1990). Perceived organizational support and employee diligence, commitment, and innovation. *Journal of Applied Psychology, 75*(1), 51-59. doi: 10.1037/0021-9010.75.1.51

Eran, Vigoda. (2000). Organizational Politics, Job Attitudes, and Work Outcomes: Exploration and Implications for the Public Sector. *Journal of vocational behavior, 57*(3), 326-347. doi: 10.1006/jvbe.1999.1742

Facteau, Carolyn L. Facteau Jeffrey D. (1998). Reactions of leaders to 360-degree feedback from subordinates and peers. *Leadership Quarterly, 9*(4), 427.

Ferris, Gerald R., Adams, Garry, Kolodinsky, Robert W., Hochwarter, Wayne A., & Ammeter, Anthony P. (2002). Perceptions of organizational politics: Theory and research directions. *Volume Research in Multi Level Issues, 1*, 179-254.

Ferris, Gerald R., Frink, Dwight D., Galang, J., Zhou, K., Kacmar, K. M., & Howard, J. L. (1996). Perceptions of Organizational Politics: Predictions, Stress-related Implications and Outcomes. *Human Relations, 49*, 233-266.

Ferris, Gerald R., & Kacmar, K. M. (1992). Perceptions of Organizational Politics. *Journal of Management, 18*(1), 93.

Ferris, Gerald R., Russ, Gail S. , & Fandt, Patricia M. (1989). Politics in organizations. *Impression Management in the Organization, 143*(170), 79-100.

Festinger, Leon A. . (1957). A theory of cognitive dissonance. Stanford, CA: Stanford University Press.

French, J. R. P., Jr., & Raven, B. H. (1959). The Bases of Social Power (pp. 150-167). Ann Arbor, MI: Institute of Social Research.

Gandz, Jeffrey, & Murray, Victor V. (1980). The Experience of Workplace Politics. *The Academy of Management Journal, 23*(2), pp. 237-251.

García-Morales, Víctor Jesús, Jiménez-Barrionuevo, María Magdalena, & Gutiérrez-Gutiérrez, Leopoldo. (2012). Transformational leadership influence on organizational performance through organizational learning and innovation. *Journal of Business Research, 65*(7), 1040-1050.

García-Morales, Víctor Jesús, Jiménez-Barrionuevo, María Magdalena, & Mihi-Ramírez, Antonio. (2011). The influence of strategic dynamic capabilities on organizational outcomes through the organizational learning process. *Industry and Innovation, 18*(7), 685-708.

George, Jennifer M., & Bettenhausen, Kenneth. (1990). Understanding prosocial behavior, sales performance, and turnover: A group-level analysis in a service context. *Journal of Applied Psychology, 75*(6), 698-709. doi: 10.1037/0021-9010.75.6.698

Harrison, Graeme L. (1993). Reliance on accounting performance measures in superior evaluative style — The influence of national culture and personality. *Accounting, Organizations and Society, 18*(4), 319-339. doi: 10.1016/0361-3682(93)90019-3

Herold, David M., & Parsons, Charles K. (1985). Assessing the feedback environment in work organizations: Development of the job feedback survey. *Journal of Applied Psychology, 70*(2), 290-305. doi: 10.1037/0021-9010.70.2.290

Hirst, Mark K. (1983). Reliance on Accounting Performance Measures, Task Uncertainty, and Dysfunctional Behavior: Some Extensions. *Journal of Accounting Research, 21*(2), pp. 596-605.

Hochwarter, Wayne A., Witt, L. A., & Kacmar, K. M. (2000). Perceptions of organizational politics as a moderator of the relationship between consciousness and job performance. *Journal of Applied Psychology, 85*(3), 472-478. doi: 10.1037/0021-9010.85.3.472

Holzbach, R. L. (1974). *An investigation of a model for managerial effectiveness.* (Ph. D. dissertation), Carnegie-Mellon University.

Hope, Kempe Ronald. (2003). Employee perceptions of leadership and performance management in the Botswana public service. *Public Personnel Management, 32*(2), 301-313.

Hopwood, Anthony G. (1972). An Empirical Study of the Role of Accounting Data in Performance Evaluation. *Journal of Accounting Research, 10*(, Empirical Research in Accounting: Selected Studies 1972), pp. 156-182.

Hopwood, Anthony G. (1973). *An Accounting System and Managerial Behavior.* London, England: Saxon House.

Howell, Sharon K. (2005). *Adaptive Self-Regulation and Organizational Politics: Investigating the Effects in the Accounting Profession.* (Dissertation), University of Central Flordia, Orlando, FL.

Howell, William Carl. (1976). *Essentials of industrial and organizational psychology.* Homewood, IL: The Dorsey Press.

Huang, Chung, Chuang, Chih-Hsun Jason, & Lin, Hao-Chieh. (2003). The role of burnout in the relationship between perceptions of organizational politics and turnover intentions. *Public Personnel Management, 32*(4), 519-531.

Huang, Xu , Iun, Joyce , Liu, Aili , & Gong, Yaping (2009). Does participative leadership enhance work performance by inducing empowerment or trust? The differential effects on managerial and non-managerialsubordinates. *Journal of Organizational Behavior, 31*(1), 122-143.

Ilgen, Daniel R., Fisher, Cynthia D., & Taylor, M. S. (1979). Consequences of individual feedback on behavior in organizations. *Journal of Applied Psychology, 64*(4), 349-371. doi: 10.1037/0021-9010.64.4.349

Jaworski, Bernard J., & Kohli, Ajay K. (1991). Supervisory Feedback: Alternative Types and Their Impact on Salespeople's Performance and Satisfaction. *Journal of Marketing Research, 28*(2), pp. 190-201.

Jiambalvo, James, & Pratt, Jamie. (1982). Task Complexity and Leadership Effectiveness in CPA Firms. *The Accounting Review, 57*(4), pp. 734-750.

Kacmar, K. M., & Baron, Robert A. (1999). Organizational politics: The state of the field, links to related processes, and an agenda for future research *Research in human resources management, Vol. 17.* (pp. 1-39): US: Elsevier Science/JAI Press.

Kacmar, K. M., Bozeman, D. P., Carlson, D. S., & Anthony, W. P. (1999). An Examination of the Perceptions of Organizational Politics Model: Replication and Extension. *Human Relations, 52*(3), 383-416.

Kacmar, K. M., & Carlson, Dawn S. (1997). Further Validation of the Perceptions of Politics Scale (POPS): A Multiple Sample Investigation. *Journal of Management, 23*(5), 627.

Kacmar, K. M., Ferris, & G.R. (1991). Perceptions of Organizational Politics Scale (POPS): Development and Construct Validation. *Educational and Psychological Measurement, 51*, 193-205.

Kanfer, Frederick H., & Karoly, Paul. (1972). Self-control: A behavioristic excursion into the lion's den. *Behavior Therapy, 3*(3), 398-416.

Kanfer, Ruth, & Zeiss, Antonette M. (1983). Depression, interpersonal standard setting, and judgments of self-efficacy. *Journal of abnormal psychology, 92*(3), 319-329.

Kelley, Tim, & Margheim, Loren. (1990). The Impact of Time Budget Pressure, Personality, and Leadership Variables on Dysfunctional Auditor Behavior. *Auditing, 9*(2), 21-42.

Kilduff, Martin, & Day, David V. (1994). Do Chameleons Get Ahead? The Effects of Self-Monitoring on Managerial Careers. *The Academy of Management Journal, 37*(4), pp. 1047-1060.

Kipnis, David, Schmidt, Stuart M., & Wilkinson, Ian. (1980). Intraorganizational influence tactics: Explorations in getting one's way. *Journal of Applied Psychology, 65*(4), 440-452.

Konovsky, Mary A, & Pugh, S Douglas. (1994). Citizenship behavior and social exchange. *Academy of management journal, 37*(3), 656-669.

Kopp, Claire B. (1982). Antecedents of self-regulation: A developmental perspective. *Developmental psychology, 18*(2), 199-214. doi: 10.1037/0012-1649.18.2.199

Korman, Abraham K. . (1976). Hypothesis of Work Behavior Revisited and an Extension. *Academy of Management Review, 1*(1), 50-63.

Kotter, J. P. (1985). *Power and Influence: Beyond Formal Authority*. New York: The Free Press. A Division of Macmillan, Inc.

Kouzes, J., & Posner, B. (1990). Leadership Practices Inventory (LPI): A Self-Assessment and Analysis. San Diego: Pfeiffer &Co.

Kumar, Nirmalya, Scheer, Lisa K., & Steenkamp, Jan-Benedict E. M. (1995). The Effects of Perceived Interdependence on Dealer Attitudes. *Journal of Marketing Research, 32*(3), pp. 348-356.

Latham, Gary P., & Locke, Edwin A. (1979). Goal-setting: A motivational technique that works. *Organizational Dynamics, 8*(2), 68-80.

Lennox, Richard D., & Wolfe, Raymond N. (1984). Revision of the Self-Monitoring Scale. *Journal of personality and social psychology, 46*(6), 1349-1364. doi: 10.1037/0022-3514.46.6.1349

Locke, Edwin A., & Latham, Gary P. (1990). *A theory of goal setting & task performance*. Englewood Cliffs, NJ: Prentice-Hall, Inc. .

Markus, M. Lynne, & Pfeffer, Jeffrey. (1983). Power and the design and implementation of accounting and control systems. *Accounting, Organizations and Society, 8*(2–3), 205-218. doi: 10.1016/0361-3682(83)90028-4

Mechanic, David. (1962). Sources of Power of Lower Participants in Complex Organizations. *Administrative Science Quarterly, 7*(3), pp. 349-364.

Miles, Sandy Jeanquart, & Mangold, Glynn. (2002). The impact of team leader performance on team member satisfaction: the subordinate's perspective. *Team Performance Management, 8*(5/6), 113-121.

Miller, Brian K. , & Nicols, Kay McGlashan. (2008). Politics and Justice: A Mediated Moderation Model. *Journal of Managerial Issues, 20*(2), 214-237.

Moorman, Robert H, Blakely, Gerald L, & Niehoff, Brian P. (1998). Does perceived organizational support mediate the relationship between procedural justice and organizational citizenship behavior? *Academy of Management journal, 41*(3), 351-357.

Moorman, Robert H., & Harland, Lynn K. (2002). Temporary Employees as Good Citizens: Factors Influencing Their OCB Performance. *Journal of Business and Psychology, 17*(2), pp. 171-187.

O'Cass, Aron. (2000). A Psychometric Evaluation of a Revised Version of the Lennox and Wolfe Revised Self-Monitoring Scale. *Psychology & Marketing, 15*(5), 397-419.

O'Reilly, Charles A., & Anderson, John C. . (1980). Trust and the communication of performance appraisal information: The effect of feedback on performance and job satisfaction. *Human Communication Research, 6*(4), 290-298.

Organ, Dennis W., & Konovsky, Mary. (1989). Cognitive versus affective determinants of organizational citizenship behavior. *Journal of Applied Psychology, 74*(1), 157-164. doi: 10.1037/0021-9010.74.1.157

Otley, David T., & Pierce, Bernard J. (1995). The control problem in public accounting firms: An empirical study of the impact of leadership style. *Accounting, Organizations and Society, 20*(5), 405-420. doi: 10.1016/0361-3682(95)00003-R

Parker, Christopher P., Dipboye, Robert L., & Jackson, Stacy L. (1995). Perceptions of Organizational Politics: An Investigation of Antecedents and Consequences. *Journal of Management, 21*(5), 891-912.

Podsakoff, Philip M., Ahearne, Michael, & MacKenzie, Scott B. (1997). Organizational citizenship behavior and the quantity and quality of work group performance. *Journal of Applied Psychology, 82*(2), 262-270. doi: 10.1037/0021-9010.82.2.262

Porter, Brenda. (1993). An Empirical Study of the Audit Expectation-Performance Gap. *Accounting and Business Research, 24*(93), 49-68.

Pratt, Jamie, & Jiambalvo, James. (1981). Relationships between leader behaviors and audit team performance. *Accounting, Organizations and Society, 6*(2), 133-142. doi: 10.1016/0361-3682(81)90003-9

Pratt, Jamie, & Jiambalvo, James. (1982). Determinants of leader behavior in an audit environment. *Accounting, Organizations and Society, 7*(4), 369-379.

Ragins, Belle R., & Sundstrom, Eric. (1989). Gender and power in organizations: A longitudinal perspective. *Psychological bulletin, 105*(1), 51-88.

Ramaprasad, Arkalgud. (1983). On the definition of feedback. *Behavioral science, 28*(1), 4-13.

Resick, Christian J, Hanges, Paul J, Dickson, Marcus W, & Mitchelson, Jacqueline K. (2006). A cross-cultural examination of the endorsement of ethical leadership. *Journal of Business Ethics, 63*(4), 345-359.

Rizzo, John R., House, Robert J., & Lirtzman, Sidney I. (1970). Role Conflict and Ambiguity in Complex Organizations. *Administrative Science Quarterly, 15*(2), pp. 150-163.

Rosen, Christopher C, Harris, Kenneth J, & Kacmar, K Michele. (2011). LMX, context perceptions, and performance: An uncertainty management perspective. *Journal of Management, 37*(3), 819-838.

Rotter, Julian B. (1967). A new scale for the measurement of interpersonal Trust. *Journal of personality, 35*(4), 651-665. doi: 10.1111/j.1467-6494.1967.tb01454.x

Rotter, Julian B. (1980). Interpersonal trust, trustworthiness, and gullibility. *American Psychologist, 35*(1), 1-7. doi: 10.1037/0003-066X.35.1.1

Sassenrath, J. M. (1975). Theory and results on feedback and retention. *Journal of educational psychology, 67*(6), 894-899. doi: 10.1037/0022-0663.67.6.894

Schneider, Benjamin. (1987). The People Make the Place. *Personnel Psychology, 40*(3), 437-453. doi: 10.1111/j.1744-6570.1987.tb00609.x

Seal, Willie, & Vincent-Jones, Peter. (1997). Accounting and trust in the enabling of long-term relations. *Accounting, Auditing & Accountability Journal, 10*(406-431).

Sgro, Joseph A., Worchel, Philip, Pence, Earl C., & Orban, Joseph A. (1980). Perceived Leader Behavior as a Function of the Leader's Interpersonal Trust Orientation. *The Academy of Management Journal, 23*(1), pp. 161-165.

Shrauger, J. Sidney. (1975). Responses to evaluation as a function of initial self-perceptions. *Psychological Bulletin, 82*(4), 581.

Smither, James W. London ManuelVasilopoulos Nicholas L. Reilly Richard R. Millsap Roger E. Salvemini Nat. (1995). An Examination of the Effects of an Upward Feedback Program Over Time. *Personnel Psychology, 48*(1), 1-34.

Snyder, M. The Self-Monitoring of Expressive Behavior. *Journal of Personality & Social Psychology, 30*, 526-537.

Snyder, Mark. (1984). When Belief Creates Reality: The Self-Fulfilling Impact of First Impressions on Social Interactions. *Advances in Experimental Social Psychology, 18*(247-305).

Snyder, Mark, & Gangestad, Steve. (1982). Choosing social situations: Two investigations of self-monitoring processes. *Journal of personality and social psychology, 43*(1), 123-135. doi: 10.1037/0022-3514.43.1.123

Sosik, John J., & Dinger, Sandi L. (2007). Relationships between leadership style and vision content: The moderating role of need for social approval, self-monitoring, and need for social power. *The Leadership Quarterly, 18*(2), 134-153.

Sosik, John J. Potosky DeniseJung Dong I. (2002). Adaptive Self-Regulation: Meeting Others' Expectations of Leadership and Performance. *Journal of Social Psychology, 142*(2), 211-232.

Sweeney, John T., & Summers, Scott L. (2002). The Effect of the Busy Season Workload on Public Accountants' Job Burnout. *Behavioral Research in Accounting, 14*, 223.

Truell, Allen D. , & Goss, Perry. (2002). Business Education Leaders Compare E-mail and Regular Mail Survey Research. *Journal of Technology Studies, 28*(1), 81-83.

Tsui, Anne S. (1984). A role set analysis of managerial reputation. *Organizational behavior and human performance, 34*(1), 64-96.

Tsui, Anne S., & Ashford, Susan J. (1994). Adaptive Self-regulation: A Process View of Managerial Effectiveness. *Journal of Management, 20*(1), 93.

Tsui, Anne S., Ashford, Susan J., Clair, Lynda St, & Xin, Katherine R. (1995). Dealing with Discrepant Expectations: Response Strategies and Managerial Effectiveness. *The Academy of Management Journal, 38*(6), pp. 1515-1543.

Valcour, P. Monique. (2002). Managerial behavior in a multiplex role system. *Human Relations, 55*(10), 1163-1188.

Valle, Matthew, & Perrewe, Pamela L. (2000). Do Politics Perceptions Relate to Political Behaviors? Tests of an Implicit Assumption and Expanded Model. *Human Relations, 53*(3), 359-386. doi: 10.1177/0018726700533004

Vigoda, E. (2000). Organizational politics, job attitudes and work outcomes: Exploration and implication for the public sector. *Journal of Vocational Behavior, 57*(3), 326-347.

Walumbwa, Fred O, Mayer, David M, Wang, Peng, Wang, Hui, Workman, Kristina, & Christensen, Amanda L. (2011). Linking ethical leadership to employee performance: The roles of leader–member exchange, self-efficacy, and organizational identification. *Organizational Behavior and Human Decision Processes, 115*(2), 204-213.

Wang, Gang, Oh, In-Sue, Courtright, Stephen H, & Colbert, Amy E. (2011). Transformational leadership and performance across criteria and levels: A meta-analytic review of 25 years of research. *Group & Organization Management, 36*(2), 223-270.

Wayne, Sandy J., Shore, Lynn M., Bommer, William H., & Tetrick, Lois E. (2002). The role of fair treatment and rewards in perceptions of organizational support and leader-member exchange. *Journal of Applied Psychology, 87*(3), 590-598.

Welsh, M. Ann, & Slusher, E. Allen. (1986). Organizational Design as a Context for Political Activity. *Administrative Science Quarterly, 31*(3), pp. 389-402.

Wrosch, CarstenScheier Michael F. Carver Charles S. Schulz Richard. (2003). The Importance of Goal Disengagement in Adaptive Self-Regulation: When Giving Up is Beneficial. *Self & Identity, 2*(1), 1.

Yazici, Hulya Julie. (2009). The role of project management maturity and organizational culture in perceived performance. *Project Management Journal, 40*(3), 14-33.

Zaheer, Akbar, McEvily, Bill, & Perrone, Vincenzo. (1998). Does Trust Matter? Exploring the Effects of Interorganizational and Interpersonal Trust on Performance. *Organization Science, 9*(2), pp. 141-159.

Zucker, Lynne G. (1986). Production of trust: Institutional sources of economic structure. *Research in Organizational Behavior, 8*, 53-11.

# APPENDIX

**University of Texas at El Paso (UTEP) Institutional Review Board**

**Informed Consent Form for Research Involving Human Subjects**

---

**Protocol Title:** Subordinate Accountant's Perceptions on their Superior's Leadership and Performance: Using Self-Adaptive Regulation in the Accounting Profession

**Principal Investigator:** Raul Tapia Jr.

**Co-Investigator:** Terry Ann Glandon

**UTEP:** Accounting

---

### Introduction

You are being asked to take part voluntarily in the research project described below. This study will be conducted online via a Qualtrics survey link, and you will have the ability to agree to take part in this research study before you complete the survey. It is important that you read the consent that will appear when you click on the survey. Please feel free to contact the researcher to explain any words or information that you do not clearly understand via phone or email which is provided at the bottom of this page.

### Why is this study being done?

You have been asked to take part in a research study investigating the perception of subordinate accountants' views on their superiors' performance and leadership.

Approximately 200 individuals are participating in this study from all across the United States. You are being asked to be in the study because you are an accountant with a Bachelor's degree in accounting (or equivalent) and are working in an accounting setting.

The time for completion of the study is approximately 20-25 minutes.

**What is involved in the study?**

If you agree to take part in this study, the research team will send you an email link containing the survey. The first screen of the survey will include the informed consent and information pertaining to the study. If you agree to do the survey, you may also enter a raffle for an iPad 2 by providing your name and email address on the first screen of the survey.

The following portions of the survey include questions pertaining to the constructs involved in the study. This survey is solely based on the internet and no other methods of communication are needed.

**Who will have access to the data?**

Only the investigators will have access to your responses and the data files. No person from your company will have access to your responses.

**Where will the data be stored?**

The data files will be stored on the primary investigator's computer. Only the primary investigator will have access to names, email addresses and responses to the questionnaire.

**What will happen to the data after the project has terminated?**

The original data will be securely stored by the primary investigator. The primary investigator will destroy all data once the study is complete.

**What are the risks and discomforts of the study?**

There are no known risks associated with this research.

**What will happen if I am injured in this study?**

The University of Texas at El Paso and its affiliates do not offer to pay for or cover the cost of medical treatment for research related illness or injury. No funds have been set aside to pay or reimburse you in the event of such injury or illness. You will not give up any of your legal rights by signing this consent form. You should report any such injury to Raul Tapia at UTEP (915-217-4421) and to the Institutional Review Board (IRB) at UTEP at (915-747-7939) or by email at irb.orsp@utep.edu.

**Are there benefits to taking part in this study?**

There will be no direct benefits for this study. By completing this study, you have the option of entering a drawing for an iPad 2. To enter the drawing, you must complete ALL questions associated with the study. Only one winner will be selected.

**What other options are there?**

You have the option not to take part in this study. There will be no penalties involved if you choose not to take part in this study.

**Who is paying for this study?**

Internal Funding:  Funding for this study is provided by UTEP Department of Accounting.

**What are my costs?**

There are no direct costs.

**Will I be paid to participate in this study?**

You will not be paid for taking part in this research study.

**What if I want to withdraw, or am asked to withdraw from this study?**

Taking part in this study is voluntary. If you choose to take part, you have the right to stop at any   time. There is no penalty for withdrawing at any time.

**Who do I call if I have questions or problems?**

You may ask any questions you have at any time during or after the survey via by phone or email.  Call Raul Tapia Jr. at 915-217-4421 or email at rtapia3@utep.edu.

If you have questions or concerns about your participation as a research subject, please contact the Institutional Review Board (IRB) at UTEP at (915-747-7939) or by email at irb.orsp@utep.edu.

**What about confidentiality?**

Only the investigators will have access to any and all information pertaining to this study. You do not need to provide any personal information unless you would like to be involved in the raffle for the iPad.

**Authorization Statement**

I have read the informed consent. I know that being in this study is voluntary and I choose to be in this study. I know I can stop participating in this study without penalty. By clicking "Yes" on this informed consent, I agree to participate in this online survey. I can also receive information on results of this study later if I choose by emailing Raul Tapia Jr. at rtapia3@utep.edu. No individual results will be provided, only aggregated results.

**Raffle Agreement**

I agree to provide my name and email address for the drawing of the iPad 2 (You do not need to provide this information if you choose not to be part of the drawing.).

Name:

Email Address:

**Part I: Please answer the following questions about yourself**

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

  1          2          3          4          5          6          7

Strongly Disagree                                        Strongly Agree

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

  1          2          3          4          5          6          7

Strongly Disagree                                        Strongly Agree

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

        1          2          3          4          5          6          7

Strongly Disagree                                          Strongly Agree


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

        1          2          3          4          5          6          7

Strongly Disagree                                          Strongly Agree


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

        1          2          3          4          5          6          7

Strongly Disagree                                          Strongly Agree


6.      I take a positive attitude toward myself.

        1          2          3          4          5          6          7

Strongly Disagree                                          Strongly Agree


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

        1          2          3          4          5          6          7

Strongly Disagree                                          Strongly Agree


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

        1          2          3          4          5          6          7

Strongly Disagree                                          Strongly Agree


60

9. I certainly feel useless at times.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Strongly Disagree                                                  Strongly Agree

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Strongly Disagree                                                  Strongly Agree

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Always False                                                        Always True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Always False                                                        Always True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Always False                                                        Always True

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

        1         2         3         4         5         6         7

Always False                                                      Always True

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

        1         2         3         4         5         6         7

Always False                                                      Always True

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

        1         2         3         4         5         6         7

Always False                                                      Always True

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

        1         2         3         4         5         6         7

Always False                                                      Always True

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

        1         2         3         4         5         6         7

Always False                                                      Always True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Always False                                                      Always True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Always False                                                      Always True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Always False                                                      Always True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Always False                                                      Always True

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

23. I admire him or her.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Extremely Inaccurate                                                  Extremely Accurate

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

     1       2       3       4       5       6       7

Extremely Inaccurate                          Extremely Accurate

25. He or she rules by might.

     1       2       3       4       5       6       7

Extremely Inaccurate                          Extremely Accurate

26. He or she is skilled.

     1       2       3       4       5       6       7

Extremely Inaccurate                          Extremely Accurate

27. He or she is knowledgeable.

     1       2       3       4       5       6       7

Extremely Inaccurate                          Extremely Accurate

28. I identify with him or her.

     1       2       3       4       5       6       7

Extremely Inaccurate                          Extremely Accurate

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

     1       2       3       4       5       6       7

Extremely Inaccurate                          Extremely Accurate

30. He or she is experienced.

1 2 3 4 5 6 7

Extremely Inaccurate                                    Extremely Accurate

31. I respect him or her as a person.

1 2 3 4 5 6 7

Extremely Inaccurate                                    Extremely Accurate

32. He or she is proficient.

1 2 3 4 5 6 7

Extremely Inaccurate                                    Extremely Accurate

33. He or she is retaliative.

1 2 3 4 5 6 7

Extremely Inaccurate                                    Extremely Accurate

34. He or she recognizes achievement.

1 2 3 4 5 6 7

Extremely Inaccurate                                    Extremely Accurate

35. He or she is willing to promote others.

1 2 3 4 5 6 7

Extremely Inaccurate                                    Extremely Accurate

65

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

1  2  3  4  5  6  7

Extremely Inaccurate        Extremely Accurate


37. He or she has authority.

1  2  3  4  5  6  7

Extremely Inaccurate        Extremely Accurate


38. He or she rewards good work.

1  2  3  4  5  6  7

Extremely Inaccurate        Extremely Accurate


39. He or she is overly critical.

1  2  3  4  5  6  7

Extremely Inaccurate        Extremely Accurate

40. He or she is friendly.

1  2  3  4  5  6  7

Extremely Inaccurate        Extremely Accurate


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

1  2  3  4  5  6  7

Extremely Inaccurate        Extremely Accurate

42.    He or she is authorized to command.

     1        2        3        4        5        6        7

Extremely Inaccurate                      Extremely Accurate


43.    He or she is a disciplinarian.

     1        2        3        4        5        6        7

Extremely Inaccurate                      Extremely Accurate


44.    He or she is qualified.

     1        2        3        4        5        6        7

Extremely Inaccurate                      Extremely Accurate


45.    He or she offers inducement.

     1        2        3        4        5        6        7

Extremely Inaccurate                      Extremely Accurate

46.    He or she is strict.

     1        2        3        4        5        6        7

Extremely Inaccurate                      Extremely Accurate


47.    He or she is likeable.

     1        2        3        4        5        6        7

Extremely Inaccurate                      Extremely Accurate

**Part III: Please answer the following questions about yourself at work.**

48.    Even when my supervisor gives me a rather unlikely explanation, I am confident that he or she is

       telling the truth.

       1         2         3         4         5         6         7

Strongly Disagree                                    Strongly Agree

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

       1         2         3         4         5         6         7

Strongly Disagree                                    Strongly Agree

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

       1         2         3         4         5         6         7

Strongly Disagree                                    Strongly Agree

51.    Whenever my supervisor gives me advice on our business operations, I know that he or she is

       sharing his or her best judgment.

       1         2         3         4         5         6         7

Strongly Disagree                                    Strongly Agree

52.    I can count on my supervisor to be sincere.

       1         2         3         4         5         6         7

Strongly Disagree                                    Strongly Agree

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

1          2          3          4          5          6          7

Strongly Disagree                                        Strongly Agree


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

1          2          3          4          5          6          7

Strongly Disagree                                        Strongly Agree


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

1          2          3          4          5          6          7

Strongly Disagree                                        Strongly Agree


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

1          2          3          4          5          6          7

Strongly Disagree                                        Strongly Agree


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

1          2          3          4          5          6          7

Strongly Disagree                                        Strongly Agree

**Part IV: Please answer the following questions about yourself**

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Not at all True                                                                 Completely True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Not at all True                                                                 Completely True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Not at all True                                                                 Completely True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Not at all True                                                                 Completely True

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Not at all True                                                                 Completely True

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

   1          2          3          4          5          6          7

Not at all True                                              Completely True


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

   1          2          3          4          5          6          7

Not at all True                                              Completely True


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

   1          2          3          4          5          6          7

Not at all True                                              Completely True


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


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

   1          2          3          4          5          6          7

Very Seldomly                                                  Very Often

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

   1          2          3          4          5          6          7

Very Seldomly                                                  Very Often

71

68.   Tend to seek good news about himself or herself

      1          2          3          4          5          6          7

Very Seldomly                                          Very Often

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

      1          2          3          4          5          6          7

Very Seldomly                                          Very Often

70.   Directly ask for information concerning his or her performance

      1          2          3          4          5          6          7

Very Seldomly                                          Very Often

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

      1          2          3          4          5          6          7

Very Seldomly                                          Very Often

72.   Directly ask for an informal appraisal.

      1          2          3          4          5          6          7

Very Seldomly                                          Very Often

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

      1          2          3          4          5          6          7

Very Seldomly                                          Very Often

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

1        2        3        4        5        6        7

Very Seldomly                   Very Often

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

1        2        3        4        5        6        7

Very Seldomly                   Very Often

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

1        2        3        4        5        6        7

Very Seldomly                   Very Often

77. Pay attention to informal, unsolicited feedback.

1        2        3        4        5        6        7

Very Seldomly                   Very Often

78. Pay attention to casual remarks you made.

1        2        3        4        5        6        7

Very Seldomly                   Very Often

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

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

1        2        3        4        5        6        7

Strongly Disagree               Strongly Agree

73

80.    Violations in the chain of command are dealt with harshly.

       1           2           3           4           5           6           7

Strongly Disagree                                        Strongly Agree

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

81.    Favoritism, not merit, get people ahead.

       1           2           3           4           5           6           7

Strongly Disagree                                        Strongly Agree

82.    It is no place for "yes" men.

       1           2           3           4           5           6           7

Strongly Disagree                                        Strongly Agree

83.    Individuals are encouraged to speak out.

       1           2           3           4           5           6           7

Strongly Disagree                                        Strongly Agree

84.    There is an influential group no one crosses.

       1           2           3           4           5           6           7

Strongly Disagree                                        Strongly Agree

74

85. Individuals don't speak for fear of retaliation.

    1          2          3          4          5          6          7

Strongly Disagree                                    Strongly Agree


86. Rewards come to hard workers.

    1          2          3          4          5          6          7

Strongly Disagree                                    Strongly Agree


87. Promotions go to top performers.

    1          2          3          4          5          6          7

Strongly Disagree                                    Strongly Agree


88. Some build themselves up by tearing others down.

    1          2          3          4          5          6          7

Strongly Disagree                                    Strongly Agree


89. Policy changes help only a few.

    1          2          3          4          5          6          7

Strongly Disagree                                    Strongly Agree


90.  One group always gets its way.

    1          2          3          4          5          6          7

Strongly Disagree                                    Strongly Agree

91. Pay and promotion are consistent with policies.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Strongly Disagree                                                                 Strongly Agree

92. Pay and promotion policies are not politically applied.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Strongly Disagree                                                                 Strongly Agree

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

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Not At All                                                                        Entirely

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Not At All                                                                        Entirely

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

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Not At All                                              Entirely

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

96.     ….. communicates clearly a positive vision of the future.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Very False                                          Very True

97.     ….. treats staff as individuals, supports and encourages their development.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Very False                                          Very True

98.     ….. gives encouragement and recognition to staff.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Very False                                          Very True

99.     ….. fosters trust, involvement, and cooperation among team members.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Very False                                          Very True

100.    ….. encourages thinking about problems in new ways and questions assumptions.

1           2           3           4           5           6           7

Very False                                                      Very True

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

1           2           3           4           5           6           7

Very False                                                      Very True

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

1           2           3           4           5           6           7

Very False                                                      Very True

## Part X: Demographics

103.    Information About Yourself

Age:

104.    Gender:

Male                    Female

105.    Marital Status

Single                  Married

106.   Highest Education Level Completed

Associate's Degree       Bachelor's Degree       Master's Degree       Doctoral Degree

107.   Information About Yourself

Years Work Experience

Years in Current Position

Total years of experience in Public Accounting

108.   Current Position- Please Choose One:

Auditing          Tax          Industry          Government          Other

109.   If you're in Public Accounting, please choose one:

Partner       Manager       Senior       Staff       Other

110.   All other areas of Accounting: Please choose one:

Management       Analyst       Staff       Other

111.   Certifications:  Please choose all that apply:

CPA       CMA       CIA       Other

112.   Which one best describes you?

White       Asian       Black       American Indian       Hispanic       Other

113.   What is your primary language (i.e., the one you speak most of the time)?

English       Dutch       Spanish       Japanese       Chinese       Hebrew       French

        Swedish       German       Other

# VITA

Dr. Raul Tapia, Jr. earned his PhD in International Business with a concentration in Accounting from the University of Texas at El Paso. Dr. Tapia's research is driven by his interest in teaching accounting. His research interests stems from understanding how Accounting education can be better translated in practice. Dr. Tapia appreciates opportunities to work with others interdisciplinary and welcomes all challenges and projects ahead.

Dr. Tapia teaches both undergraduate and graduate level courses at St. Edward's University. In addition to his doctoral degree, Raul earned his MAcc degree from the University of Texas at El Paso as well. Dr. Tapia will continue his career in academia.

Dr. Tapia's dissertation, Subordinate Accountants' Perceptions of their Superiors' Leadership and Performance: The Study of Moderating Variables in the Accounting Profession was chaired by Dr. Richard Francis.

Permanent address:    2809 Nordham Dr.

Austin, TX, 78745

This thesis/dissertation was typed by Raul Tapia, Jr.