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Supervisory Actions and Job Satisfaction: An Analysis of Differences Between Large and Small Public Accounting Firms

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SYNOPSIS: In the Fall of 1993, the Accounting Education Change Commission released its Issues Statement No. 4 addressing concerns with the early employment experiences of professional accountants. Among other suggestions, the Commission recommended a number of actions supervisors of entry-level staff can employ to improve job satisfaction. This study reports the results of a survey of 189 entry-level accountants from 14 local, regional, and Big 6 accounting firms relative to their perceptions of the existence of the supervisory actions. The study finds that the three major elements of supervisory action recommended by the AECC, leadership and mentoring, working conditions, and assignments, are all highly correlated with reported job satisfaction. However, there are significant differences between small firms and Big 6 firms relative to both working conditions actions and job satisfaction, with accountants at smaller firms reporting higher levels of each.

Data Availability: Data are available from the author upon written request.

In the Fall of 1993, the Accounting Education Change Commission (AECC) released its Issues Statement No. 4 addressing concerns with the job satisfaction of entry-level accountants. The AECC (1993, 431) notes in the statement, "recent studies indicate that many accounting graduates find that their early employment experience falls short of the expectations they had brought to the business world," and that actions need to be taken by accounting firms, and others, to remedy the problem.

A significant element of the recommendations suggested by the Commission for alleviating the problem with job satisfaction centers on actions supervisors can take with regard to overseeing entry-level accountants. However, a review of the specific action items noted by the AECC (included in an appendix to Issues Statement No. 4) indicates that many of the suggestions would appear to already be in place in smaller local and regional

public accounting firms. If this is true, and if indeed these factors are associated with the level of job satisfaction of lower level accounting professionals, it can be hypothesized that entry-level staff at local and regional firms are more satisfied with their jobs than their counterparts at the Big 6 firms. No studies to date, however, have specifically examined these questions.

This paper reports the results of a survey of entry-level staff at 14 local, regional, and Big 6 public accounting firms in the Midwest. Based on the recommended supervisory actions outlined in the AECC's Issues Statement No. 4, the survey obtained information from 189 accountants on their perceptions of the extent to which the actions were currently in place. The level of job satisfaction for each respondent was also obtained.

In contrast to the other recent studies of accountants' satisfaction, results of this survey indicate a moderately high level of job sat-

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isfaction (mean of 3.836 on a five-point scale) for the sample as a whole. Results also indicate that composite scores for each of three major elements of supervisory action—leadership and mentoring, working conditions, and assignments—were significantly associated with the level of job satisfaction reported by the respondents. However, an examination for differences based on firm size finds that the working conditions composite is the only supervisory action variable that is significantly higher for local/regional firm staff than for those at Big 6 firms.¹ In spite of this, the entry-level accountants at the local/regional firms do exhibit a higher level of job satisfaction, on average, than their Big 6 counterparts.

BACKGROUND

Several studies in recent years have examined the job satisfaction of practicing accountants. Albrecht et al. (1981), for example, used a mail questionnaire to study the attitudes of professional staff from 25 accounting firms across the country. Results, based on 296 responses, indicated that while partners reported significant levels of job satisfaction, junior staff, seniors, and managers did not. More specifically, items for which junior staff reported a lack of satisfaction included the amount of supervision, feedback on performance, the opportunity for participation, and recognition for a job well done.

In a related study, Dean et al. (1988) examined the change in perceptions of individuals to a number of work-related items from the first day of employment to the end of the first year on the job. The sample included new accountants from a large industrial firm and one "Big 8" accounting firm. While both groups reported significant decreases in job satisfaction, the public accountants' decrease was significantly larger than the decrease for the industrial accountants. In addition, the public accountants noted decreased satisfaction for all sub-categories examined, including job security, supervision, and personal growth.

More recently, Carcello et al. (1991) used a mail questionnaire to examine whether there are differences between accounting students and lower level practicing accountants

relative to perceptions of (1) job duties and responsibilities, (2) advancement, training, and supervision, and (3) personal concerns. Samples were selected from membership rolls of Beta Alpha Psi chapters from across the U.S., resulting in a practicing accountant sample that was predominantly (85.1%) from "Big 6" firms. Results of the survey indicated students had higher expectations than practicing accountants on nearly every item examined. As reported by the authors (p. 6), however, "the divergence was greatest in the area of advancement, training, and supervision." Although the study did not explicitly test for levels of job satisfaction, the authors suggested that the differences in perception that were noted may be significantly related to previously reported problems with job satisfaction in accounting.

Among those to realize the seriousness of the early employment problem was the AECC. The Commission, in its Issues Statement No. 4, acknowledged the many recent studies that have documented the lack of job satisfaction, and perhaps more in line with the group's overall charge, noted that when accounting programs begin to offer the broadened educational preparation recommended in its previous statements, new hires will demand even more of the early employment experience (AECC 1993, 431). Indeed, the purpose of Issues Statement No. 4 was to provide recommendations on improving that experience.

While the AECC's statement addresses suggestions for faculty, students, and recruiters, among others, this study focuses only on the Commission's recommendations relative to supervisory actions. Specifically, the AECC recommends that supervisors of early work experience should (1) provide strong leadership and mentoring for staff members; (2) build working conditions that are conducive to success; and (3) provide challenging and stimulating work assignments (AECC 1993, 432). The Commission, in an appendix to the statement, supports the recommendations with more detailed examples of how they can

¹ Significant differences are also found for five of 22 specific action items noted in the AECC's statement. These are identified later in the study.

be effected. These items are reproduced in figure 1.

HYPOTHESES

Although a number of previous studies (e.g., Norris and Niebuhr 1983; Bullen and Flamholtz 1985; Gregson and Blin 1989) have indicated the existence of a relationship between various aspects of supervisory-related actions and job satisfaction for accountants, none have specifically examined the areas recommended by the AECC. It seems logical, therefore, to first identify whether the leadership and mentoring, working conditions, and assignment aspects are related to job satisfaction for entry-level accounting professionals. The first set of hypotheses for this study can thus be stated as:

H1a: The extent to which leadership and mentoring aspects of supervision are currently in place in public accounting firms will be positively associated with the level of job satisfaction for entry-level accountants.

H1b: The extent to which working conditions aspects of supervision are currently in place in public accounting firms will be positively associated with the level of job satisfaction for entry-level accountants.

H1c: The extent to which assignments aspects of supervision are currently in place in public accounting firms will be positively associated with the level of job satisfaction for entry-level accountants.

FIGURE 1 AECC Recommendations for Supervisors of Early Work Experience

Supervisors should provide strong leadership and mentoring.

Give frequent, honest, open, and interactive feed-back to recent hires under your supervision.

Listen to new or recent hires for indirect messages about their employment experience; when dissatisfaction is expressed, inquire directly about its nature and causes.

Work to improve counseling and mentoring—for example, by always acknowledging good performance, by treating employees under your supervision as individuals with careers (not just short-term tasks), by helping employees to understand their future opportunities, and by inquiring about their concerns and plans.

Be a role model of a professional, conveying pride in your work and its importance to clients/customers and society.

Supervisors should build working conditions that are conducive to success.

Inculcate a do-it-right-the-first-time mentality and create conditions to help make it possible. For example, explain assignments thoroughly, allocate sufficient time to do high quality work, be open about any necessary constraints (including budgetary constraints), explain how assignments fit in with the “big picture,” and supervise work to completion. Analyze your own experience as a new hire and treat new or recent hires as you would have liked to be treated.

Maintain a “level playing field” for your subordinates, fairly distributing the opportunities and the burdens.

Minimize job-related stress (realizing that recent hires are especially subject to stress and that you may be the source of it!).

Supervisors should provide challenging and stimulating work assignments.

Delegate responsibility to recent recruits as soon as they are ready to assume it.

Maximize your subordinates’ opportunities to use verbal skills (both oral and written), critical thinking, and analytic techniques and help subordinates improve those skills.

The second, and perhaps more important, aspect of this study focuses on potential differences in the supervisory actions and job satisfaction across accounting firms. The perception that smaller public accounting firms provide a different environment than their Big 6 (or until recently, Big 8) counterparts has been oft-cited in the accounting literature (see, e.g., Carpenter and Strawser 1971; Sterner et al. 1984; and Kochanek and Norgaard 1985a, 1985b, among others). More specifically, there is considerable anecdotal evidence that smaller local and regional public accounting firms may already be providing a supervisory environment that more closely corresponds to the recommendations of the AECC. Ardoin (1986, 11), in an article examining the benefits of small firm accounting, for example, notes that a new accountant with smaller firms can expect greater diversity in his or her job assignments, as well as the opportunity to work one-on-one with partners. Furthermore, Gaertner and Ruhe (1981) indicate that large firms have a more stressful work environment than local or regional firms, a factor that Collins and Killough (1992) suggest can lead to greater job dissatisfaction.

Perhaps an even more compelling argument that significant differences exist between the large accounting firms and their smaller competitors is that the smaller firms appear to stress factors related to supervision and job satisfaction as a means of attracting graduates to their organizations. Crowe Chizek, a regional firm based in Indianapolis, for example, specifically notes in its recruiting literature that regional firms provide staff with more varied work experience, smaller audit teams, lower partner to staff ratios, greater job security, and a more personal work environment than Big 6 firms (Crowe Chizek 1992). All of these items would appear to be closely associated with the supervisory environment recommended by the AECC, and based on the results of the surveys noted above, may lead to greater levels of job satisfaction for entry level CPAs at the smaller firms. As such, the second and third hypotheses for this study are stated as:

H2: Entry-level accountants at local and regional public accounting firms will more strongly agree that the supervisory actions recommended by the AECC are already in place than entry-level accountants at Big 6 firms.

H3: Entry-level accountants at local and regional public accounting firms will report higher levels of job satisfaction than entry-level accountants at Big 6 firms.

If indeed differences are shown to exist between local/ regional firms and Big 6 firms relative to the supervisory actions suggested by the AECC and job satisfaction for entry-level staff, these firms could serve as a valuable resource to the larger firms as they attempt to improve the early employment experiences of their accounting professionals.

RESEARCH METHOD

In order to gather data a questionnaire was developed. The items on the questionnaire were based upon the specific action items recommended by the AECC in the appendix to its Issues Statement No. 4. In total, the instrument identified 22 different action items, nine of which were related to leadership and mentoring, seven to working conditions, and six to assignments. A unidimensional job satisfaction measure was also included.² Respondents were instructed to indicate the degree to which they believed the items were currently in place in their firm. A five-point Likert-type scale was used for the responses. The questionnaire also requested selected demographic data.³

Fourteen Midwest public accounting firms, nine local or regional and five Big 6, agreed to participate in the study.⁴ Rather than mailing the questionnaires directly to each partici-

² A unidimensional measure of job satisfaction has been found to be highly correlated with more complex measures (see, e.g., Smith et al. 1969 or Bullen and Flamholtz 1985).

³ The questionnaire was pilot-tested on a sample of graduate students who had recent public accounting experience. Minor revisions, based on interview feedback from the pilot sample, were incorporated into the final questionnaire.

pant, a coordinator was chosen for each firm to distribute the packets. Each packet contained the questionnaire, a postage-paid return envelope, and a letter of instruction that specifically requested the respondent to use the return envelope to ensure anonymity.

The sample group for this study was designated as entry-level professional staff with one-half to three years of experience. Each of the firm coordinators provided the number of individuals at his or her firm meeting this guideline. Packets were mailed in mid-May, 1994. In total, 260 questionnaire packets were distributed with 170 going to Big 6 accountants and 90 going to local/regional staff. A total of 190 questionnaires were returned, one of which had incomplete data. Thus the usable response rate was 72.7%. The response rate by firm size was nearly identical with 72.3% for the Big 6 firm sample and 73.3% for the local/regional sample. Table 1 provides demographic information on the respondents.⁵

A nonparametric test of association, Kendall's Tau (see Harnett 1975, 541-543),

was used to determine if the supervisory action categories recommended by the AECC are associated with the level of job satisfaction reported by the survey respondents. A composite score for each of the three areas—leadership and mentoring, working conditions, and assignments—was calculated by summing the scores for the nine, seven, and six questions, respectively, associated with each variable.

⁴ The local/regional firms ranged in size from a one-office, 22-professional staff local firm to a regional firm with ten offices and 575 professional staff. The smallest of the Big 6 firms included in this study had 106 offices and 8,708 professional staff (size data is from *Public Accounting Report's* annual survey of top accounting firms). Thus, the differences between the two groups, at least in terms of size, appear substantial. To assure that the local/regional group results were consistent across both local and regional firms, Mann-Whitney tests were constructed for all items. No significant differences (at $p \geq .10$) were identified.

⁵ Chi-square tests for differences in sample attributes across local/regional and Big 6 groups indicated two significant differences: A greater percentage of local/regional staff spent greater than 20 percent of their time in areas outside of auditing, and a greater percentage of local/regional staff reside in offices with fewer than 50 professional staff.

TABLE 1
Summary of Survey Respondents

	<u>Big 6</u>	<u>Local/ Regional</u>	<u>Total</u>
Questionnaires Distributed	170	90	260
Usable Questionnaires Returned	123	66	189
Return Rate	72.3%	73.3%	72.7%
Gender of Respondents:			
Female	45	25	70
Male	78	41	119
Self-Reported GPA of Respondents:			
< 3.5 (4.0 = A)	57	40	97
≥ 3.5 (4.0 = A)	66	26	92
Highest Degree Earned:			
Bachelor's	115	61	176
Master's	8	5	13
Certification Status:			
Passed CPA Exam	96	45	141
Have Not Passed CPA Exam	27	21	48
Area of Practice:			
> 80% of time in Audit	111	25	136
≥ 20% of time in Tax, MAS, Other	12	41	53

The significance of differences across firm size for each of the three composite supervisory action variables and job satisfaction were tested for using the Mann-Whitney test. The Mann-Whitney test is a nonparametric counterpart to a two-sample t-test. Differences in responses for each of the 22 specific action items were also examined using the Mann-Whitney test. Finally, various specification tests were conducted to identify if any differences could be attributed to other sample factors.

RESULTS

Table 2 presents the overall mean scores for each of the supervisory action composites, as well as the mean job satisfaction rating for the sample as a whole. In contrast to Albrecht et al. (1981) and Dean et al. (1988), the entry-level accountants responding to this survey report a relatively high level of job satisfaction. The mean score is 3.836 where 1 is defined as "Completely Dissatisfied" and 5 is "Completely Satisfied." Positive responses are also noted for the existence of the supervisory action variables, although both leadership and mentoring, with an average rank of 3.543, and working conditions, with a mean score of 3.319, are closer to neutral than the job satisfaction measure. The assignments statements had an average response rate of 3.847.

Results of the association tests are presented in table 3. Each of the three supervisory action variables is positively related to the level of reported job satisfaction, and each is significant at the $p \geq .001$ level.⁶ Thus the analysis supports the hypotheses that greater existence of the supervisory actions recommended by the AECC is correlated with higher levels of job satisfaction.

Results for tests of differences across firms are presented in table 4. As noted in the table, the mean leadership and mentoring and working conditions composites are higher for the local/regional sample than for the Big 6 group, while the assignments score is slightly higher for the Big 6 accountants. However, only the working conditions difference is statistically significant ($p \geq .02$). As predicted, the entry-level accountants at local/regional firms do report a higher level of job satisfaction than their Big 6 counterparts. The mean job satis-

⁶ A multiple regression was also run to identify if all of the variables remain significant in a multivariate context. Results indicated that all three supervisory variables did remain significant, with leadership and mentoring, and working conditions at the .001 level and assignments at the .015 level. These results should be interpreted with caution, however, as regression requires at least interval scale data, and Likert-type data is normally considered to be only ordinal.

TABLE 2
Mean Measures on Survey Items for Total Sample

<u>Item</u>	<u>Composite</u>	<u>Number of Questions</u>	<u>Mean per Question</u>
Leadership and Mentoring	31.884	9	3.543
Working Conditions	23.233	7	3.319
Assignments	23.079	6	3.847
Job Satisfaction	3.836	1	3.836

TABLE 3
Measures of Association Between Supervisory Variables and Job Satisfaction

<u>Variable</u>	<u>Kendall's Correlation Coefficient (Kendall's Tau)</u>	<u>Level of Significance</u>
Leadership and Mentoring	.55323	.0000
Working Conditions	.54270	.0000
Assignments	.40122	.0000

TABLE 4
Differences in Supervisory Actions and Job Satisfaction Between Local/Regional and Big 6 Entry-Level Accountants

Variable	Mean Responses		Mann-Whitney Test Results	
	Local/Regional	Big 6	Z-score	sig. ^a
Leadership and Mentoring	32.167	31.732	.7629	.223
Working Conditions	24.212	22.707	2.2696	.012
Assignments	23.076	23.081	-.2748	.392
Job Satisfaction	3.955	3.772	1.4652	.072

^a Significance is based on a one-tailed test.

faction score for the local/regional group is 3.955 (on a five-point scale) in comparison to the 3.772 level for the Big 6 respondents. The difference is statistically significant, although only at the .072 level. Results overall, therefore, appear to be mixed relative to hypothesis 2, while hypothesis 3 is weakly supported by the findings.

A review for differences across firms for each of the 22 specific questionnaire items is summarized in table 5. Statistically significant differences (at $p \geq .10$) are noted for five items, with local/regional accountants reporting higher scores on each of the five. Two of the items, "My

supervisors have listened to me for indirect messages about my employment experience," and "My supervisors convey pride in their work and its importance to clients/customers and society," are leadership and mentoring activities, while the other three, "My supervisors allocate sufficient time to do high quality work," "My supervisors fairly distribute the opportunities and the burdens across all of their subordinates," and "My supervisors attempt to minimize job-related stress," are within the working conditions area. None of the assignments aspect actions varied significantly between the two sample groups.

TABLE 5
Specific Action Items with Statistically Significant Differences Across Local/Regional and Big 6 Groups

	Local/Regional Mean	Big 6 Mean	Mann-Whitney sig. level
Leadership and Mentoring—			
My supervisors have listened to me for indirect messages about my employment experiences.	3.409	3.163	.056
My supervisors convey pride in their work and its importance to clients/customers and society.	4.091	3.829	.066
Working Conditions—			
My supervisors allocate sufficient time to do high quality work.	3.424	3.122	.037
My supervisors fairly distribute the opportunities and the burdens across all of their subordinates.	3.621	3.170	.003
My supervisors attempt to minimize job-related stress.	3.030	2.748	.066

In order to control for the possibility that the differences noted might be the result of other sample factors, Mann-Whitney tests were conducted for differences based on gender, self-reported grade-point-average, CPA certification status, time in the profession, office size, and area of specialization. Tests were conducted for the sample as a whole and separately for the Big 6 and local/regional groups. Only one statistically significant difference (at $p \geq .10$) was noted in these tests. Entry-level accountants (based on the entire sample) who have not yet passed the CPA exam had a higher composite score on the working conditions variable than those who have already passed the exam. This difference was significant at the .023 level. Although this could be a confounding variable, it seems unlikely, in that there is no significant difference in the distribution of pass/no pass individuals between the Big 6 and the local/regional groups. Overall, therefore, the additional tests appear to support the argument that the differences noted earlier are due to conditions that differ across public accounting firms.

CONCLUSION

The purpose of this study was to examine the relationship between the supervisory actions recommended by the AECC in its Issues Statement No. 4 and the job satisfaction for entry-level accountants and whether differences exist across public accounting firms relative to these items. A survey of 189 entry-level staff at fourteen Midwest accounting firms indicates that each of the major areas of supervisory action recommended by the AECC is positively associated with the reported level of job satisfaction. However, this study finds that significant differences exist between local/regional accountants and Big 6 accountants relative to both working conditions-related supervisory actions and job satisfaction, although the latter is significant at only the .072 level. The local/regional accountants report higher agreement that the working conditions actions are currently in place in their firms, and they also report higher levels of job satisfaction.

In contrast to previous studies of job satisfaction for junior level accounting staff, the respondents to this survey report moderately high levels of job satisfaction. One possible explanation for this could be that more of the dissatisfied accountants were non-responders. However, a test for non-response bias (see Oppenheim 1966, 34) indicated no significant differences in scores for the last 20 percent of responders in comparison to the first 80 percent.⁷ These statistical tests suggest that non-response bias is not a problem for this study. Realistically, however, the impact of non-responders can never be conclusively identified.

Another possible explanation for the higher job satisfaction reported in this study could be the timing of the survey. Early summer is typically a less stressful period than other parts of the year for auditing and tax staff. If the survey had been distributed during busy season, for example, respondents may have answered differently.

Finally, the higher job satisfaction may be due to accounting firms already implementing the recommendations of the AECC. Such an explanation is supported by the above neutral scores for all three supervisory action composites. However, there would still appear to be room for improvement in these areas, as none of the composites had a mean score as high as four (on a five-point scale).

Results of this study suggest that as accounting firms look to improve the early employment experiences of their professional staff, management at the Big 6 firms might be encouraged to seek information from their smaller competitors. This would appear to be particularly true in regard to items related to the working conditions aspects of job supervision. Improving these conditions, and ultimately it is hoped, the satisfaction level of entry-level staff, is certainly a major challenge. But, as noted by the AECC (1993, 432), "satisfied personnel are more productive, and disgruntled personnel undermine the teamwork needed to perform today's accounting."

⁷ The non-response test assumes that all questionnaire packets were distributed by firm coordinators at approximately the same time.

QUESTIONNAIRE

Part I—Demographic Information. Please place an X on the appropriate line for each item.

Gender:	Female	_____
	Male	_____
Years with your firm	Less than 1	_____
	1 to 2	_____
	2 to 3	_____
	More than 3	_____
Do you have previous experience with another CPA firm?	Yes (number of years)	_____
	No	_____
Your highest degree earned:	Bachelor's	_____
	Masters in Accounting	_____
	MBA	_____
	Other (please specify)	_____
Approximate undergraduate GPA (on a 4.0 = A scale):	Less than 2.0	_____
	2.01 to 2.5	_____
	2.51 to 3.0	_____
	3.01 to 3.5	_____
	3.51 to 4.0	_____
Current certification status:	Passed CPA exam	_____
	Have not yet passed exam	_____
Percent of time spent working in each specialty area:	Audit	_____
	Tax	_____
	MAS/Consulting	_____
	Other	_____
Your firm would best be classified as:	Local	_____
	Regional	_____
	National	_____
	"Big 6"	_____
The number of professional staff in your office:	Fewer than 20	_____
	21 to 50	_____
	51 to 100	_____
	More than 100	_____

Part II—Survey Questions. For each of the following questions, please circle the number that you feel best corresponds, in general, with your employment experiences.

1. My supervisors have given me frequent, honest, open, and interactive feedback on my performance.

1 ----- 2 ----- 3 ----- 4 ----- 5
Completely Disagree Neutral Strongly Agree

2. My supervisors have listened to me for indirect messages about my employment experience.

1 ----- 2 ----- 3 ----- 4 ----- 5
Completely Disagree Neutral Strongly Agree

3. When I have expressed dissatisfaction, my supervisors have attempted to determine its nature and causes.

1 ----- 2 ----- 3 ----- 4 ----- 5
Completely Disagree Neutral Strongly Agree



4. My supervisors always acknowledge good performance.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

5. My supervisors treat me as an individual with a career (not just short term tasks).

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

6. My supervisors help me to understand my future opportunities.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

7. My supervisors inquire about my concerns and plans.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

8. My supervisors have been role models of what a professional should be.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

9. My supervisors convey pride in their work and its importance to clients/customers and society.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

10. My supervisors explain assignments thoroughly.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

11. My supervisors allocate sufficient time to do high quality work.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

12. My supervisors are open about any necessary constraints (including budgetary constraints).

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

13. My supervisors explain how assignments fit in with the "big picture."

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

14. My supervisors supervise my work to completion.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

15. My supervisors fairly distribute the opportunities and the burdens across all of their subordinates.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

16. My supervisors attempt to minimize job-related stress.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

17. My supervisors have delegated responsibility to me as soon as I was ready to assume it.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

18. My supervisors have maximized my opportunities to use oral communication skills.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

19. My supervisors have maximized my opportunities to use written communication skills.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

20. My supervisors have maximized my opportunities to use critical thinking skills.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

21. My supervisors have maximized my opportunities to use analytic techniques.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

22. My supervisors have helped me to improve my communication, critical thinking, and analytic skills.

1 ----- 2 ----- 3 ----- 4 ----- 5
 Completely Disagree Neutral Strongly Agree

23. My level of job satisfaction would be best be stated as:

1 ----- 2 ----- 3 ----- 4 ----- 5
 Very Dissatisfied Generally Dissatisfied Generally Satisfied Very Satisfied

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